

**SAMARITANS OF SALISBURY AND DISTRICT**

**REGISTERED CHARITY NO. 1168019**

**FINANCIAL STATEMENTS FOR THE**

**YEAR ENDED 31 MARCH 2021**

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**SAMARITANS OF SALISBURY AND DISTRICT**  
**TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present this report together with the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 and the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102.

## **LEGAL STATUS**

Samaritans of Salisbury and District is a charity ("the Charity") registered in England and Wales under the Charities Act 2011 with registered number 1168019. It is a Charitable Incorporated Organisation established on 4 July 2016 and is governed by its constitution of the same date.

The Charity is recognised by the charitable company limited by guarantee known as Samaritans ("the Central Charity") as an affiliated branch of the Central Charity. Each member of the Charity is a member of the Central Charity and the Director for the time being of the Charity is appointed by the Council of the Central Charity. The Council of the Central Charity has the power to withdraw recognition of the Charity as an affiliated branch of the Central Charity.

Samaritans Central Office is The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF

**ADDRESS OF THE CHARITY :** 42 Millford Street, Salisbury, Wiltshire, SP1 2BP

**WEBSITE ADDRESS :** [www.samaritans.org/branches/samaritans-salisbury-and-district](http://www.samaritans.org/branches/samaritans-salisbury-and-district)

## **TRUSTEE BOARD**

### **TRUSTEES OF THE CHARITABLE INCORPORATED ORGANISATION**

Mrs D Mitchell	Director	(Appointed 11.07.17)	(Resigned 07.07.20)
Mr P Jordan	Director	(Appointed 07.07.20)	
Mrs L Marsh	Treasurer	(Appointed 11.07.17)	(Reappointed 07.07.20)
Mrs S Edwards	Secretary and Vice-Director	(Appointed 23.08.16)	(Reappointed 07.07.20)
Mr R Streatfeild		(Appointed 11.07.17)	(Resigned 07.07.20)
Mrs D Akers		(Appointed 11.07.17)	(Reappointed 07.07.20)
Mrs J Clamp		(Appointed 17.07.18)	(Resigned 07.07.20)
Mr S Oxley		(Appointed 17.07.18)	(Resigned 24.11.20)
Mr T Bromfield		(Appointed 07.07.20)	(Resigned 08.12.20)
Mr W Richardson	Co-Opted	(Appointed 31.12.20)	
Mrs A Wills	Co-Opted	(Appointed 31.12.20)	

The Director, who is appointed by the Central Charity, will hold the post for 3 years and become chair of the Trustee Board. All those trustees seeking election to the Board which has a maximum number of 13 can serve for a maximum of 6 consecutive years.

Each member has one vote with the Chair of the meeting having the casting vote. The board has power to co-opt up to 2 trustees to the committee to fill gaps in expertise, they are required to offer themselves for election by the membership at the next AGM.

Trustees can be nominated from the Charity's Listening Volunteers, the Charity's Support Volunteers and any other additional individual; they are proposed and seconded by Members of the Charity prior to the AGM, and elected at the AGM.

## **MANAGEMENT OF THE CHARITY**

The Branch Leadership Team, which meets at least 4 times per year, is responsible for the general management of the charity and its property and affairs. The Branch Leadership Team comprises Director (trustee), Vice-Director (trustee), Deputy Directors (who are not trustees) and all other Trustees. The Director is responsible for and has absolute authority over the day to day conduct and work of the charity.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(continued)**

**PROFESSIONAL ADVISERS**

<b>Bankers</b>	: HSBC, 19 Minster Street, Salisbury, SP1 1TE
<b>Independent Examiner</b>	: Mrs N A Halls FCA, Fletcher & Partners, Crown Chambers, Bridge Street Salisbury SP1 2LZ
<b>Solicitor</b>	: Mr T Bishop, Bonallack & Bishop, Rougemont House, Rougemont Close Salisbury SP1 1LY
<b>Investment Advisers</b>	: Cazenove Capital, Schroder & Co Ltd, 1 London Wall Place, London, EC2Y 5AU

**AIMS AND ORGANISATION**

The aims of the Charity under its constitution are:

to enable persons in Salisbury and the surrounding area as well as elsewhere who are experiencing feelings of distress and 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 risk 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 the Central Charity and its affiliated branches in fulfilling these objects.

The Charity is required to have at least two volunteers available when its premises are open at any time of the day or night to benefit people who are passing through a time of crisis.

**INVESTMENT POWERS**

The Branch Leadership Team has power to invest money not immediately required for its purposes in purchase of stocks, shares, funds, securities, land, buildings or property of any nature as may be thought fit in all respects as if they were the absolute owners beneficially entitled. An investment sub-committee (of three trustees) meets the stockbrokers once a year. The Trustee Act 2000 applies with effect from 1 February 2001.

**RESERVES**

The Charity had unrestricted reserves at the period end totalling £440,635 and restricted reserves of £17,000. However this £440,635 includes a Premises reserve of £250,000 representing the fair value of its freehold property, the retention of which is essential for the Charity's operations, and a Premises Repair Reserve of £60,000 retained to provide for the repairs to the listed building.

This leaves free reserves of £130,635 of which £2,726 is represented by tangible fixed assets.

The policy of the trustees is to try and maintain two years of annual expenses as free reserves to allow for variations in annual income and possible stock market losses. The aim each year is for annual income to cover annual expenses, this period has included a benefit from Fund Raising; however, the annual Sams Ride which it was hoped could be repeated in 2020, was cancelled due to Covid-19, nor can it be held in 2021. However, there are no material uncertainties regarding the charity's ability to continue as a going concern.

**TRUSTEES' RESPONSIBILITIES FOR THE PREPARATION OF THE ACCOUNTS**

The Trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards. Under the law applicable to charities, the Trustees have elected to prepare accruals accounts which must give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources for that period. In preparing those financial statements on the accruals basis the Trustees are required to :

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable UK 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 assume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which 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 Charity's schemes. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(continued)**

**REVIEW OF ACTIVITIES AND ACHIEVEMENTS**

During the year, the branch was open and working on average 500 hours per month. Over the course of the year, we received 26,165 contacts, 23,643 by telephone and 2,522 by email. 5 Volunteers also support the Listener Scheme at Erlestoke Prison.

Outreach to schools, colleges and doctors' training raising awareness of our services is a regular activity. With reference to the Royal London Grant of £10K, due to COVID-19 restrictions, the planned collaboration with the schools to date has not been able to be completed. However, after discussions with the Wiltshire Community Foundation (WCF), it was agreed that, due to lack of income coupled with additional unseen overhead costs, WCF approved that the Royal London grant be utilised during the current financial year, by December 2020 to offset the loss of fund raising income and additional costs. WCF confirmed that the grant was awarded as unrestricted and as such, can be used towards any costs providing these are in line with our Charity's objectives. Under normal circumstances, we have an occasional presence at the railway station and give talks to local community and military groups. The Charity had 104 active listening and 10 support volunteers at the period end, of whom 14 are new members who successfully completed their Preparation Course during the year or transferred to us from other branches.

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

**REVIEW OF TRANSACTIONS AND FINANCIAL POSITION**

The format of the accounts complies with 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 (effective 1 January 2019), The Charities Act 2011 and the Charity's governing document.

The Charity received total income of £76,411 (2020: £63,582) during the period of which £10,000 was a designated grant income from Royal London. The total expenses were £77,619 (2020: £56,965), of which £18,958 (2020: £25,312) was spent on direct charitable activities, £10,000 on Royal London Project, £2,500 (2020: £1,835) on fund raising costs and £2,416 (2020: £2,943) on governance and administering the Charity plus the New Branch Contribution (NBC) of £43,715 (2020: £21,876), giving a net loss of £1,208 (2020: net profit £6,617) for the year. Investments increased by £37,935 (2020: decrease £16,992) in value during the year. The Charity's resources increased by £36,728 in total during the period and it therefore had net assets of £457,635 (2020: £420,907) at the year end.

The volunteers, in addition to their considerable commitment to attendance at the Centre supporting suicidal and others in despair or distress, bear the total burden of administering the Charity apart from cleaning which is outsourced. Volunteers on average give 15 hours of service per month.

The Charity continues to be extremely grateful to Wiltshire Council who gave 100% relief on rates, worth some £3,300, on our premises at 42 Milford Street.


Total income was £12,829 more than the last period; expenditure was £21,740 more than in the previous period. As with last year, an assumption of the average cost per annum of the Charity's operations for 2021/22 will be difficult to make due to the continuing situation attributed to Covid-19. However, as we now come out of the "Lockdown" restrictions, hopes are raised regarding a return to the usual level of fund raising.

The Trustees agreed to the suggestion made by our Investment Manager that the Portfolio be switched to their Charity Responsible Multi-Asset Fund. This was done in April / May 2020 and the gain to the value has been tremendous. This in the time of great turbulence in the Markets. As a consequence, around 12% of this year's costs are covered by investment income, with a further approx. 1.5% by monthly and annual donations. Regular monthly and annual donations have remained similar to last year.

**RISK MANAGEMENT**

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks, such as the Volunteers undergoing training before being allowed to be a contact.

Approved and Signed on behalf of the Trustee Board

Trustee Signed:   
S. Edwards  
On Date: 21.06.21

**SAMARITANS OF SALISBURY AND DISTRICT****ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SAMARITANS OF SALISBURY AND DISTRICT**

I report to the trustees on my examination of the accounts of Samaritans of Salisbury and District (the Charity) for the year ended 31 March 2021, which are set out on pages 5 to 13.

*Responsibilities and basis of report*

As the charity trustees of the Charity 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 Charity'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 2011 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 Charity 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.

Signed: 

Name: Nicola A Halls

Relevant professional qualification or membership of professional body (if any): FCA

Address: Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury SP1 2LZ

Date: 22nd June 2021

**SAMARITANS OF SALISBURY AND DISTRICT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Income from</b>						
Voluntary Income	2					
Donations and Legacies		37,612.79	10,000.00	-	47,612.79	22,996.02
Easygiving		96.00	-	-	96.00	120.14
Gift Aid		2,250.26	-	-	2,250.26	3,716.21
Activities for Generating Funds:	3					
Fund Raising Events/Flag Days		15,913.01	-	-	15,913.01	28,334.50
100+ Club		1,680.00	-	-	1,680.00	1,320.00
Investments	5					
UK Dividends and Interest		7,062.66	-	-	7,062.66	5,860.58
UK Bank Deposit Interest		10.95	-	-	10.95	85.61
Charitable activities		<u>1,785.52</u>	-	-	<u>1,785.52</u>	<u>1,149.23</u>
<b>Total Income</b>		<u>66,411.19</u>	<u>10,000.00</u>	-	<u>76,411.19</u>	<u>63,582.29</u>
<b>Expenditure on</b>						
Raising funds	4	2,499.87	-	-	2,499.87	1,835.45
Charitable activities	6	28,958.32	-	-	28,958.32	30,311.56
Governance costs	8	<u>46,161.02</u>	-	-	<u>46,161.02</u>	<u>24,818.67</u>
		<u>77,619.21</u>	-	-	<u>77,619.21</u>	<u>56,965.68</u>
		(11,208.02)	10,000.00	-	(1,208.02)	6,616.61
<b>Net gains/(losses) on investments</b>						
Realised Gain/(Loss) on Investments	10	7,164.42	-	-	7,164.42	1,981.39
Unrealised Gain/(Loss) on Investments	10	30,771.50	-	-	30,771.50	(18,973.19)
<b>Net Income/(expenditure)</b>		26,727.90	10,000.00	-	36,727.90	(10,375.19)
<b>Transfers between Funds</b>		10,000.00	(10,000.00)	-	-	-
<b>Other recognised gains/(losses)</b>						
Unrealised Gain/(Loss) on revaluation of Freehold Property	9	-	-	-	-	<u>(35,000.00)</u>
<b>Net Movement in Funds in the Year</b>		<u>36,727.90</u>	-	-	<u>36,727.90</u>	<u>(45,375.19)</u>
Reconciliation of Funds:						
Funds balance at 1 April 2020		<u>93,907.25</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>420,907.25</u>	<u>466,282.44</u>
Funds balance at 31 March 2021	12, 13	<u>130,635.15</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>457,635.15</u>	<u>420,907.25</u>

The notes on pages 7 to 13 form part of these accounts.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>2021</u> £	<u>2020</u> £
<b>Fixed Assets</b>						
Tangible Fixed Assets	9	2,725.73	250,000.00	-	252,725.73	251,437.53
Investments	10	<u>151,388.01</u>	<u>60,000.00</u>	-	<u>211,388.01</u>	<u>161,501.82</u>
		<u>154,113.74</u>	<u>310,000.00</u>	-	<u>464,113.74</u>	<u>412,939.35</u>
<b>Current Assets</b>						
Debtors and Payments in Advance	11	3,040.60	-	-	3,040.60	2,400.60
Short Term Deposits		8,972.45	-	-	8,972.45	14,676.37
Cash at Bank and in Hand		<u>8,223.36</u>	-	<u>17,000.00</u>	<u>25,223.36</u>	<u>24,366.93</u>
		<u>20,236.41</u>	-	<u>17,000.00</u>	<u>37,236.41</u>	<u>41,443.90</u>
<b>Liabilities</b>						
Creditors: Amounts falling due within one year						
Trade Creditors and Accruals		-	-	-	-	-
Income received in advance	12	-	-	-	-	11,600.00
New Branch Contribution		<u>43,715.00</u>	-	-	<u>43,715.00</u>	<u>21,876.00</u>
		<u>43,715.00</u>	-	-	<u>43,715.00</u>	<u>33,476.00</u>
<b>Net current assets/(liabilities)</b>		<u>( 23,478.59)</u>	-	<u>17,000.00</u>	<u>( 6,478.59)</u>	<u>7,967.90</u>
<b>Total net assets</b>		<u>£130,635.15</u>	<u>£310,000.00</u>	<u>£17,000.00</u>	<u>£457,635.15</u>	<u>£420,907.25</u>
Represented By:						
<b>Restricted Funds</b>	14					
Property Refurbishment Reserve		-	-	17,000.00	17,000.00	17,000.00
		-	-	<u>£17,000.00</u>	<u>£17,000.00</u>	<u>£17,000.00</u>
<b>Unrestricted Funds</b>	15					
Designated Premises Repair Reserve		-	60,000.00	-	60,000.00	60,000.00
Designated Premises Reserve		-	18,500.00	-	18,500.00	18,500.00
Designated Premises Revaluation Reserve		-	231,500.00	-	231,500.00	231,500.00
General Reserve		<u>130,635.15</u>	-	-	<u>130,635.15</u>	<u>93,907.25</u>
	21	<u>£130,635.15</u>	<u>£310,000.00</u>	<u>£17,000.00</u>	<u>£457,635.15</u>	<u>£420,907.25</u>

Approved by the Board of Trustees on 24 June 2021

and signed on its behalf by:

  
 Director/ Trustee J. Edwards

  
 Trustee L. Marsh

The notes on pages 7 to 13 form part of these accounts

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## **1 ACCOUNTING POLICIES**

- (i) The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The accounts (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 involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. These financial statements are drawn up on the historical cost accounting basis except that investment assets and freehold property are carried at market value. The charity constitutes a public benefit entity as defined by FRS 102. A summary of the more important accounting policies is set out below.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The most significant areas of judgement and key assumptions that affect items in the accounts are to do with the apportioning of the support and governance costs over the charitable activities. With respect to the next reporting period, the year ended 31 March 2022, the most significant areas of uncertainty that affect the carrying value of assets held by the Charity are the level of investment return and the performance of investment and property markets, and the loss of fund-raising opportunities, particularly in the light of the economic disruption caused by the coronavirus COVID-19

(ii) Cash flow

The accounts do not include a cash flow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement.

(iii) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees at their discretion for particular purposes.

Restricted funds hold funds that can only be applied for particular purposes within the objects of the charity.

(iv) Incoming resources

Voluntary and investment income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by FRS102 SORP. Legacies are included when the charity is advised by personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified. Gift Aid receivable is included when a valid declaration from the donor is held.

(v) Fixed Assets

- a) Freehold Property is maintained in such a condition that in the trustees' opinion, its estimated residual value exceeds its net book value, therefore the depreciation charge is nil. It is stated at market value, updated every 5 years.
- b) Improvements, fixtures, fittings and equipment costing over £500 are capitalised and depreciated over their estimated useful lives, of between 3 and 10 years.
- c) Investments are included initially at their cost and then fair value at each year end, with realised and unrealised gains or losses being shown on the face of the Statement of Financial Activities.
- d) Assets given for use by the charity are recognised as incoming resources when received, and capitalised at a reasonable estimate of their value to the charity.

(vi) The Friends

The Friends of The Samaritans of Salisbury and District group relate to the former charity and as there were only very few in the group it has been disbanded.



**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

(vii) Resources Expended and Basis of Allocation of Costs

Expenditure is included when incurred, and is inclusive of Value Added Tax.

Fund-raising costs include direct expenditure and overhead costs of fund-raising events.

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a percentage use basis determined by the Trustees and disclosed in Note 7.

(viii) Taxation

No provision for taxation is included in the accounts as the Charity is entitled to the exemption from tax afforded by Sections 518 to 562 of the ITA 2007.

(ix) Debtors

Debtors are measured at the amounts the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services.

(x) Short term deposits

Short term deposits comprises cash held by the investment manager.

(xi) Cash at bank and in hand

Cash at bank and in hand includes cash and cash on deposit.

(xii) Liabilities

Liabilities are measured at the amounts the charity anticipates it will pay to settle its obligations or the amount received in advance for goods or services it must provide.

(xiii) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

They are recognised at amortised cost, except for investments which are measured at market value as per the investment managers' portfolio, with changes recognised in the Statement of Financial Activities.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(Continued)**

<b>2. VOLUNTARY INCOME</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Year 2021</b>	<b>Year 2020</b>
Donations and Gifts	22,412.79	-	-	22,412.79	16,496.02
Grants - Royal London	-	10,000.00	-	10,000.00	5,000.00
Legacies	<u>15,200.00</u>	<u>-</u>	<u>-</u>	<u>15,200.00</u>	<u>1,500.00</u>
<i>Total donations and legacies</i>	37,612.79	10,000.00	-	47,612.79	22,996.02
Gift Aid Tax reclaimed	2,250.26	-	-	2,250.26	3,716.21
Easy giving	<u>96.00</u>	<u>-</u>	<u>-</u>	<u>96.00</u>	<u>120.14</u>
	<u>£ 39,959.05</u>	<u>£ 10,000.00</u>	<u>£ -</u>	<u>£ 49,959.05</u>	<u>£ 26,832.37</u>
<i>Total 2020</i>	<u>£ 21,832.37</u>	<u>£ 5,000.00</u>	<u>£ -</u>	<u>£ 26,832.37</u>	
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>					
100+ Club	1,680.00	-	-	1,680.00	1,320.00
Christmas events	690.63	-	-	690.63	268.80
Sponsored Bounce - E Jordan	8,141.76	-	-	8,141.76	858.22
Cards, Cake & Coffee	126.00	-	-	126.00	1,455.39
Cook Book	25.00	-	-	25.00	-
Blke Ride / Graham	3,416.51	-	-	3,416.51	24,367.81
Concert / Colln	736.76	-	-	736.76	1,268.78
Sponsor Events	1,510.00	-	-	1,510.00	-
Sue + Debbie Crafts	1,071.35	-	-	1,071.35	105.50
Talks/Sundry Income	<u>195.00</u>	<u>-</u>	<u>-</u>	<u>195.00</u>	<u>10.00</u>
	<u>£ 17,593.01</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 17,593.01</u>	<u>£ 29,654.50</u>
<i>Total 2020</i>	<u>£ 12,654.50</u>	<u>£ -</u>	<u>£ 17,000.00</u>	<u>£ 29,654.50</u>	
<b>4. FUNDRAISING AND PUBLICITY COSTS</b>					
Fundraising Expenses	935.16	-	-	935.16	790.95
Share of Overheads (see note 7)	<u>1,564.71</u>	<u>-</u>	<u>-</u>	<u>1,564.71</u>	<u>1,044.50</u>
	<u>£ 2,499.87</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 2,499.87</u>	<u>£ 1,835.45</u>
<i>Total 2020</i>	<u>£ 1,835.45</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 1,835.45</u>	
<b>5. UK INVESTMENT INCOME AND DEPOSIT INTEREST</b>					
<b>INVESTMENT INCOME</b>					
Listed investments and Common Investment Funds				7,062.66	5,847.02
Gift aid reclaim interest				<u>-</u>	<u>13.56</u>
				<u>£ 7,062.66</u>	<u>£ 5,860.58</u>
<b>DEPOSIT INTEREST</b>					
Cazenove Deposit Interest				-	11.82
Bank Deposit Interest				<u>10.95</u>	<u>73.79</u>
				<u>£ 10.95</u>	<u>£ 85.61</u>
<b>6. DIRECT CHARITABLE EXPENDITURE</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Year 2021</b>	<b>Year 2020</b>
<u>Unrestricted</u>					
Volunteer Training and Support Costs	635.22	-	-	635.22	5,929.38
Volunteer Travel Expenses	15,805.44	-	-	15,805.44	15,871.91
Advertising and Publicity	-	-	-	-	19.29
Volunteer recruitment	-	-	-	-	135.00
Share of Overheads (see note 7)	<u>12,517.66</u>	<u>-</u>	<u>-</u>	<u>12,517.66</u>	<u>8,355.98</u>
	<u>£ 28,958.32</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 28,958.32</u>	<u>£ 30,311.56</u>
<i>Total 2020</i>	<u>£ 25,311.56</u>	<u>£ 5,000.00</u>	<u>£ -</u>	<u>£ 30,311.56</u>	

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(Continued)**

<b>7. OVERHEADS/SUPPORT COSTS</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Year 2021</b>	<b>Year 2020</b>
Water, Gas, Electric and Insurance	2,779.89	-	-	2,779.89	2,852.93
Telephones	2,289.49	-	-	2,289.49	2,025.56
Premises Maintenance and Cleaning	4,791.68	-	-	4,791.68	2,391.17
Domestic Supplies and Sundries	2,763.45	-	-	2,763.45	1,080.03
Stationery, postage and computer sundries	1,772.77	-	-	1,772.77	1,236.21
Depreciation	<u>1,249.80</u>	-	-	<u>1,249.80</u>	<u>859.07</u>
Total for Year	<u>£ 15,647.08</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 15,647.08</u>	<u>£ 10,444.97</u>
<i>Total 2020</i>	<u>£ 10,444.97</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 10,444.97</u>	
Allocated to:	%				
Direct Charitable Expenditure	80	12,517.66	-	12,517.66	8,355.98
Fundraising and Publicity	10	1,564.71	-	1,564.71	1,044.50
Governance	10	<u>1,564.71</u>	-	<u>1,564.71</u>	<u>1,044.50</u>
Total for Allocations for Year	100	<u>£ 15,647.08</u>	<u>£ -</u>	<u>£ 15,647.08</u>	<u>£ 10,444.98</u>
<i>Total 2020</i>		<u>£ 10,444.98</u>	<u>£ -</u>	<u>£ 10,444.98</u>	

**8. GOVERNANCE COSTS**

AGM expenses	-	-	-	-	503.32
Legal fees and Land Registry	-	-	-	-	-
Bank Charges & Data protection	35.00	-	-	35.00	65.00
Stockbroker charges	816.31	-	-	816.31	1,332.85
New Branch Contribution	43,745.00	-	-	43,745.00	21,873.00
Share of Overheads (see note 7)	<u>1,564.71</u>	-	-	<u>1,564.71</u>	<u>1,044.50</u>
	<u>£ 46,161.02</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 46,161.02</u>	<u>£ 24,818.67</u>
<i>Total 2020</i>		<u>£ 24,818.67</u>	<u>£ -</u>	<u>£ 24,818.67</u>	

These represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold Land &amp; Buildings</b>	<b>Premises Improvements, Fixtures, Fittings &amp; Equipment</b>	<b>Total</b>
<u>Cost or Valuation</u>			
At 1 April 2020	250,000.00	58,833.29	308,833.29
Additions	-	2,538.00	2,538.00
Revaluation	-	-	-
Disposals	-	-	-
At 31 March 2021	<u>£ 250,000.00</u>	<u>£ 61,371.29</u>	<u>£ 311,371.29</u>
<u>Depreciation</u>			
At 1 April 2020	-	57,395.76	57,395.76
Charge for Year	-	1,249.80	1,249.80
Written back on disposal	-	-	-
At 31 March 2021	<u>£ -</u>	<u>£ 58,645.56</u>	<u>£ 58,645.56</u>
<u>Net Book Value</u>			
At 31 March 2020	<u>£ 250,000.00</u>	<u>£ 1,437.53</u>	<u>251,437.53</u>
At 31 March 2021	<u>£ 250,000.00</u>	<u>£ 2,725.73</u>	<u>252,725.73</u>
Historical cost at 31 March 2021	<u>£18,500.00</u>	<u>£61,371.29</u>	<u>£ 79,871.29</u>

The Charity's freehold premises at 42 Milford Street, Salisbury, were informally valued by a firm of Chartered Surveyors on an open market basis in January 2020 at £250,000.  
The title of the freehold premises is held by the charity and the deeds lodged with our solicitor.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(Continued)**

**10. UK INVESTMENTS**

	<u>2021</u>	<u>2020</u>
Market Value at 1 April 2020	161,501.81	183,274.00
Additions at cost	180,616.50	35,703.01
Disposals at opening book value	(161,501.81)	(38,502.00)
Unrealised Gain/(Loss) on revaluation	<u>30,771.50</u>	<u>( 18,973.19)</u>
Market Value at 31 March 2021	<u>£ 211,388.00</u>	<u>£ 161,501.81</u>
Historical cost at 31 March 2021	<u>£ 179,982.26</u>	<u>£ 164,970.26</u>
The market value is analysed between:		
Listed investments	-	122,257.82
Unlisted Charity Authorised Investment Funds	<u>211,388.00</u>	<u>39,244.00</u>
	<u>£ 211,388.00</u>	<u>£ 161,501.82</u>

**11. DEBTORS**

	<u>2021</u>	<u>2020</u>
Income Tax Recoverable	2,061.40	1,636.93
Prepayments	-	-
Accrued Income	<u>979.20</u>	<u>763.67</u>
	<u>£3,040.60</u>	<u>£2,400.60</u>

**12. INCOME RECEIVED IN ADVANCE**

Deferred income brought forward	11,600.00	6,290.00
Income transferred to the SOFA in the year	( 11,600.00) -	6,290.00
Income received in advance	-	11,600.00
Deferred income carried forward	<u>-</u>	<u>11,600.00</u>

**13. CAPITAL COMMITMENTS**

At 31 March 2021 there were no contracted capital expenditure commitments (2020: nil).

**14. RESTRICTED FUNDS**

	<u>2021</u>	<u>2020</u>
Restricted for refurbishment of property	17,000.00	17,000.00
	<u>17,000.00</u>	<u>17,000.00</u>

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**(Continued)**

**15. UNRESTRICTED FUNDS**

<b>DESIGNATED FUNDS</b>	<b>At 1.4.2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Investment gains Losses &amp; transfers</b>	<b>At 31.3.2021</b>
Designated Premises Reserve	18,500.00	-	-	-	18,500.00
Designated Premises Revaluation Reserve	231,500.00	-	-	-	231,500.00
Designated Premises Repair Reserve	60,000.00	-	-	-	60,000.00
	310,000.00	-	-	-	310,000.00
Designated Royal London grant	-	10,000.00	-	( 10,000.00)	-
<b>GENERAL RESERVE</b>	<b>93,907.25</b>	<b>66,411.19</b>	<b>( 77,619.21)</b>	<b>47,935.92</b>	<b>130,635.15</b>
	<b>£403,907.25</b>	<b>£76,411.19</b>	<b>£( 77,619.21)</b>	<b>£ 37,935.92</b>	<b>£440,635.15</b>

Designated Premises, Revaluation and Premises Repair Reserves

Represents the valuation of the property at 42 Milford Street, Salisbury in January 2020 and amounts set aside and invested to provide for emergency repairs and improvements to the listed freehold premises used for branch operations and administration.

Unrestricted General Reserve

Represents undesignated, unrestricted funds available for the Charity's ordinary purposes.

Designated grant

The charity spent the designated grant which was deferred from 2020 during the year. It was originally intended to be used on Outreach to schools, but this was not possible owing to lockdowns and closure of schools for much of the year, so permission was requested and given by the donor to spend the grant on other necessary branch expenditure.

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**a. 31 March 2021**

	<b>Fixed Assets</b>	<b>Investments</b>	<b>Current Assets</b>	<b>Liabilities</b>	<b>Total</b>
Restricted Funds					
Equipment Reserve	-	-	-	-	-
Property Refurbishment Reserve	-	-	17,000.00	-	17,000.00
Unrestricted General Reserve	2,725.73	151,388.01	20,236.41	(43,715.00)	130,635.15
Designated Reserves					-
Designated Premises Repair Reserve	-	60,000.00	-	-	60,000.00
Designated Premises Reserve	18,500.00	-	-	-	18,500.00
Designated Premises Revaluation Reserve	231,500.00	-	-	-	231,500.00
	<b>£ 252,725.73</b>	<b>£ 211,388.01</b>	<b>£ 37,236.41</b>	<b>£( 43,715.00)</b>	<b>£ 457,635.15</b>

**b. 31 March 2020**

	<b>Fixed Assets</b>	<b>Investments</b>	<b>Current Assets</b>	<b>Liabilities</b>	<b>Total</b>
Restricted Funds					
Equipment Reserve	-	-	-	-	-
Property Refurbishment Reserve	-	-	17,000.00	-	17,000.00
Unrestricted General Reserve	1,437.53	101,501.82	24,443.90	(33,476.00)	93,907.25
Designated Reserves					-
Designated Premises Repair Reserve	-	60,000.00	-	-	60,000.00
Designated Premises Reserve	18,500.00	-	-	-	18,500.00
Designated Premises Revaluation Reserve	231,500.00	-	-	-	231,500.00
	<b>£ 251,437.53</b>	<b>£ 161,501.82</b>	<b>£ 41,443.90</b>	<b>£( 33,476.00)</b>	<b>£ 420,907.25</b>

Designated Reserves relate to the freehold property used by the Charity as its base of operations and which cannot therefore be realised.

The Trustees confirm that the resources held in each fund are in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

**SAMARITANS OF SALISBURY AND DISTRICT**  
**TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**17. TRUSTEES' REMUNERATION AND EXPENSES**

None of the Charity's Trustees were directly or indirectly remunerated in any way. It is the policy of the Charity to reimburse in full all expenses properly incurred by its volunteers in connection with its charitable activities. During the year the total amount reimbursed to 4 (2020:4) Trustees in respect of travel costs was £1,224 (2020: £1,185). These expenses were incurred in their capacity as volunteers and not as Trustees.

**18. INDEMNITY INSURANCE**

The Samaritans has centrally effected professional indemnity insurance to protect employees, Trustees, Directors and other volunteer members of all Samaritan branches.

**19. EMPLOYEE INFORMATION**

The average headcount of persons employed during the year was nil (2020: nil).  
No employee received emoluments in excess of £60,000 p.a. in 2021 or 2020.

**20. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year.

**21. COMPARATIVE INCOME AND EXPENDITURE BY FUND TYPE**

	<u>Unrestricted Funds</u>		<u>Designated Funds</u>		<u>Restricted Funds</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Income from:</b>						
Donations & Legacies	39,959.05	21,832.38	10,000.00	5,000.00	-	-
Fundraising activities	17,593.01	12,654.50	-	-	-	17,000.00
Investment Income	7,073.61	5,946.19	-	-	-	-
Charitable activities	<u>1,785.52</u>	<u>1,149.23</u>	-	-	-	-
	<u>66,411.19</u>	<u>41,582.30</u>	<u>10,000.00</u>	<u>5,000.00</u>	-	<u>17,000.00</u>
<b>Expenditure on:</b>						
Raising funds	2,499.87	1,835.45	-	-	-	-
Charitable activities	28,958.32	25,311.56	-	5,000.00	-	-
Governance costs	<u>46,161.02</u>	<u>24,818.67</u>	-	-	-	-
	<u>77,619.21</u>	<u>51,965.68</u>	-	<u>5,000.00</u>	-	-
<b>Net gains/(losses)</b>						
On investments	37,935.92	(16,991.80)				
<b>Transfers between funds</b>	<u>10,000.00</u>	-	<u>(10,000.00)</u>	-	-	-
Net gains/(losses) on revaluation						
On property	-	-	-	(35,000.00)	-	-
	<u>47,935.92</u>	<u>(16,991.80)</u>	<u>(10,000.00)</u>	<u>(35,000.00)</u>	-	-
<b>Net movement in funds</b>	36,727.90	(27,375.18)	-	(35,000.00)	-	17,000.00
<b>Reconciliation of funds</b>						
Total Funds b/fwd	<u>93,907.26</u>	<u>121,282.44</u>	<u>310,000.00</u>	<u>345,000.00</u>	<u>17,000.00</u>	-
<b>Total Funds c/fwd</b>	<u>130,635.16</u>	<u>93,907.26</u>	<u>310,000.00</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>17,000.00</u>