

**SAMARITANS OF SALISBURY AND DISTRICT**

**REGISTERED CHARITY NO. 1168019**

**FINANCIAL STATEMENTS FOR THE**

**YEAR ENDED 31 MARCH 2022**

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**SAMARITANS OF SALISBURY AND DISTRICT**  
**TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present this report together with the financial statements of the Charity for the year ended 31 March 2022. 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 :** Unit 10, Barnack Business Centre, Blakey Rd, Salisbury SP1 2LP

**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**

Mr P Jordan	Director	(Appointed 07.07.20)	
Mrs S Edwards	Secretary & Vice-Director	(Appointed 23.08.16)	(Reappointed 07.07.20)
Mrs L Marsh	Treasurer	(Appointed 11.07.17)	(Resigned 13.07.21)
Mr P Tayler	Treasurer	(Appointed 13.07.21)	
Mrs D Akers		(Appointed 11.07.17)	(Reappointed 07.07.20)
Mr S Hearn		(Co-Opted 04.11.21)	
Mr W Richardson		(Co-Opted 31.12.20)	(Appointed 13.07.21)
Mrs A Wills		(Co-Opted 31.12.20)	(Appointed 13.07.21)
Mr R Streatfeild		(Co-Opted 04.11.21)	

The Director, who is appointed by the Central Charity, holds 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 2022**  
**(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 £463,350 and restricted reserves of £17,000. However this £463,350 includes a Premises Reserve of £263,910 representing the cost of its leasehold property, the retention of which is essential for the Charity's operations, and a Premises Repair Reserve of £44,700 retained and designated to provide for the internal fitting out and repairs to the building. This leaves free reserves of £154,740 of which £278 is represented by tangible fixed assets.

The policy of the Trustees is to try to 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. The annual Sams Ride major fund-raising event was run at smaller scale than usual in 2021. However we have continued to benefit from the generosity of many local donors, and from legacies. The Trustees have 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 2022**  
**(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 22,128 contacts, 20,767 by telephone and 1,361 by email. 5 Volunteers also support the Listener Scheme at Erlestoke Prison.

The scope for outreach activity was severely restricted during the Covid pandemic. However, as the impact of that lessens some contacts with schools and the local NHS have resumed.

This year the Charity has taken major strides to complete a project that has been considered for some time, acquiring more modern premises at Barnack Business Centre in Salisbury, and selling the loved but dated premises at 42 Milford St. Units 10 & 11 at Barnack were purchased in early March 2022 and contracts exchanged for the sale of 42 Milford St. Extensive refurbishment and equipping at Barnack is planned, with final transfer of operations there by the end of May. The new premises offer a better and more spacious environment for volunteers, as well as our own dedicated office and training space. The move will enable us to increase the number of listening volunteers working in Salisbury and to train and retain more of them in future.

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 £54,366 (2021: £76,411) in addition to realising a gain on sale of its freehold property of £47,887, during the period. The total expenses were £95,993 (2021: £77,619), of which £23,110 (2021: £28,958) was spent on direct charitable activities, £2,055 (2021: £2,500) on fund raising costs, £2,064 (2021: £2,416) on governance and administering the Charity plus the New Branch Contribution (NBC) of £68,764 (2021: £43,745). Costs of the new premises project were £20,266, and have been capitalised. Overall there was a net surplus of £6,259 (2021: net loss £1,208) for the year. In addition to this, investments increased in value by £16,456 (2021: £37,935) during the year. The Charity's resources therefore increased by £22,715 during the period, and it had net assets of £480,351 (2021: £457,635) 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 and Barnack.

A 91 year lease on units 10 & 11 at Barnack Business Centre was purchased for £235,000 plus associated costs in March 2022. This was made possible by the sale of some investments, and the generous support of a number of Members who gave interest free unsecured loans totalling £150,000, which will also finance the equipping and refit of the new premises. The loans will be repaid on completion of the sale of 42 Milford St (in late May 2022).

Total income was £22,045 less than in the last period, and expenditure was £18,374 more. The expenditure for the period was unusual because of (1) expenditure on the project to move to Barnack and (2) a high NBC contribution to the central charity, caused mainly by our increase in asset values. Future NBC contributions should be significantly lower. As with last year, operations costs and fund raising have both been impacted by the Covid pandemic. A return towards normality for both is hoped for in 2022/23.

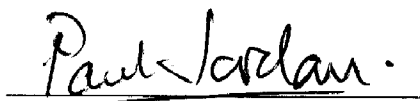
The Trustees agreed to the suggestion made by our Investment Manager that the Portfolio be switched to their Charity Responsible Multi-Asset Fund in 2020. The portfolio has continued to perform well, with further capital growth (allowing for some sales to finance our premises purchase). Around 8% of this year's costs are covered by investment income. 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:



On

Date:

13<sup>th</sup> June 2022

**SAMARITANS OF SALISBURY AND DISTRICT**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**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 2022, 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: 15<sup>th</sup> June 2022

**SAMARITANS OF SALISBURY AND DISTRICT****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Designated Funds £</u>	<u>Restricted Funds £</u>	<u>2022 Total £</u>	<u>2021 Total £</u>
<b>Income from</b>						
Voluntary income	2					
Donations and Legacies		31,854.35	-	-	31,854.35	47,612.79
Easygiving		124.80	-	-	124.80	96.00
Gift Aid tax reclaimed		3,145.67	-	-	3,145.67	2,250.26
Charitable activities		4,885.48	-	-	4,885.48	1,785.52
Activities for Generating Funds:	3					
Fund Raising Events/Flag Days		5,038.94	-	-	5,038.94	15,913.01
100+ Club		1,790.00	-	-	1,790.00	1,680.00
Investments	4					
UK Dividends and Interest		7,514.14	-	-	7,514.14	7,062.66
UK Bank Deposit Interest		12.28	-	-	12.28	10.95
Other income						
Gain on disposal of fixed assets for charitable use		<u>47,887.20</u>	-	-	<u>47,887.20</u>	-
<b>Total Income</b>		<u>102,252.86</u>	-	-	<u>102,252.86</u>	<u>76,411.19</u>
<b>Expenditure on</b>						
Raising funds	5	2,055.55	-	-	2,055.55	2,499.87
Charitable activities	6	<u>93,937.79</u>	-	-	<u>93,937.79</u>	<u>75,119.34</u>
<b>Total Expenditure</b>		<u>95,993.34</u>	-	-	<u>95,993.34</u>	<u>77,619.21</u>
		6,259.52	-	-	6,259.52	(1,208.02)
<b>Net gains/(losses) on investments</b>						
Realised Gain/(Loss) on investments		10,031.48	-	-	10,031.48	7,164.42
Unrealised Gain/(Loss) on investments	10	<u>6,424.64</u>	-	-	<u>6,424.64</u>	<u>30,771.50</u>
<b>Net income/(expenditure)</b>		22,715.64	-	-	22,715.64	36,727.90
<b>Transfers between Funds</b>	15	<u>1,389.10</u>	<u>(1,389.10)</u>	-	-	-
<b>Net Movement in Funds in the Year</b>		<u>24,104.74</u>	<u>(1,389.10)</u>	-	<u>22,715.64</u>	<u>36,727.90</u>
Reconciliation of Funds:						
Funds balance at 1 April 2021		<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>
Funds balance at 31 March 2022	15,16	<u>154,739.89</u>	<u>308,610.90</u>	<u>17,000.00</u>	<u>480,350.79</u>	<u>457,635.15</u>

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

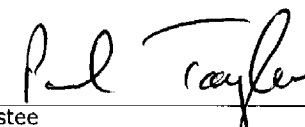
**SAMARITANS OF SALISBURY AND DISTRICT**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>2022</u> £	<u>2021</u> £
<b>Fixed Assets</b>						
Tangible Fixed Assets	9	278.13	263,910.90	-	264,189.03	252,725.73
Investments	10	<u>63,544.21</u>	<u>60,000.00</u>	-	<u>123,544.21</u>	<u>211,388.01</u>
		<u>63,822.34</u>	<u>323,910.90</u>	-	<u>387,733.24</u>	<u>464,113.74</u>
<b>Current Assets</b>						
Debtors and Payments in Advance	11	309,327.76	-	-	309,327.76	3,040.60
Short Term Deposits		5,038.63	-	-	5,038.63	8,972.45
Cash at Bank and in Hand		<u>2,559.16</u>	-	<u>17,000.00</u>	<u>19,559.16</u>	<u>25,223.36</u>
		<u>316,925.55</u>	-	<u>17,000.00</u>	<u>333,925.55</u>	<u>37,236.41</u>
<b>Liabilities</b>						
Creditors: Amounts falling due within one year						
Trade Creditors and Accruals		6,968.00	15,300.00	-	22,268.00	-
Unsecured Loans	20	150,000.00	-	-	150,000.00	-
Income received in advance	12	-	-	-	-	-
New Branch Contribution		<u>69,040.00</u>	-	-	<u>69,040.00</u>	<u>43,715.00</u>
		<u>226,008.00</u>	<u>15,300.00</u>	-	<u>241,308.00</u>	<u>43,715.00</u>
<b>Net current assets/(liabilities)</b>		<u>90,917.55</u>	<u>( 15,300.00)</u>	<u>17,000.00</u>	<u>92,617.55</u>	<u>( 6,478.59)</u>
<b>Total net assets</b>		<u>£154,739.89</u>	<u>£308,610.90</u>	<u>£17,000.00</u>	<u>£480,350.79</u>	<u>£457,635.15</u>
Represented By:						
<b>Restricted Funds</b>						
Property Refurbishment Reserve	13	-	-	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>						
Designated Premises Repair Reserve	15	-	44,700.00	-	44,700.00	60,000.00
Designated Premises Reserve		-	263,910.90	-	263,910.90	18,500.00
Designated Premises Revaluation Reserve		-	-	-	-	231,500.00
General Reserve		<u>154,739.89</u>	-	-	<u>154,739.89</u>	<u>130,635.15</u>
	21	<u>£154,739.89</u>	<u>£308,610.90</u>	<u>£17,000.00</u>	<u>£480,350.79</u>	<u>£457,635.15</u>

Approved by the Board of Trustees on 13th June 2022

and signed on its behalf by:

  
 Director / Trustee

  
 Trustee

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 2022**

## **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 2022. 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 estimates of residual value and useful life of the new leasehold property, and apportioning of the support and governance costs over the charitable activities. With respect to the next reporting period, the year ended 31 March 2023, 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 markets, combined with the opportunities for ongoing fund-raising.

(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, as stated by the donor.

(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) The Leasehold Property was purchased just before the year end, and had not yet been brought into use by 31.3.22, so has not been depreciated in these accounts. Internal works, plus new fixtures, fittings and equipment will be installed before it becomes operational.

Freehold Property was maintained in such a condition that, in the trustees' opinion, its estimated residual value exceeded its net book value, therefore the depreciation charge was nil. It was stated at market value, having been updated every 5 years, and was sold just before the year end. Costs of maintenance and repair are charged to the SOFA.

- b) Improvements, fixtures, fittings and equipment costing over £500 are capitalised and depreciated over their estimated useful lives, of between 3 and 10 years.



**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1 ACCOUNTING POLICIES (continued)**

- (v) 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.
- (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.  
Support costs 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.  
Governance costs are a type of support cost, and represent costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements. They have been allocated 100% to Charitable activities in the SOFA, the major cost being the branch Contribution to Samaritans Central Office.
- (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 2022**  
**(Continued)**

<b>2. VOLUNTARY INCOME</b>	Unrestricted Funds	Designated Funds	Restricted Funds	Year 2022	Year 2021
Donations and Gifts	21,747.58	-	-	21,747.58	22,412.79
Grants - Royal London	-	-	-	-	10,000.00
Legacies	<u>10,106.77</u>	-	-	<u>10,106.77</u>	<u>15,200.00</u>
<i>Total donations and legacies</i>	31,854.35	-	-	31,854.35	47,612.79
Gift Aid Tax reclaimed	3,145.67	-	-	3,145.67	2,250.26
Easy giving	<u>124.80</u>	-	-	<u>124.80</u>	<u>96.00</u>
	<u>£ 35,124.82</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 35,124.82</u>	<u>£ 49,959.05</u>
<i>Total 2021</i>	<u>£ 39,959.05</u>	<u>£ 10,000.00</u>	<u>£ -</u>	<u>£ 49,959.05</u>	
<b>3. ACTIVITIES FOR GENERATING FUNDS</b>					
100+ Club	1,790.00	-	-	1,790.00	1,680.00
Christmas events	125.74	-	-	125.74	690.63
Sponsored Bounce - E Jordan	-	-	-	-	8,141.76
Cards, Cake & Coffee	152.03	-	-	152.03	126.00
Cook Book	-	-	-	-	25.00
Bike Ride / Graham	-	-	-	-	3,416.51
Samsride	2,560.00	-	-	2,560.00	-
Samarathon	1,071.91	-	-	1,071.91	-
Concert / Colin	897.76	-	-	897.76	736.76
Sponsor Events	-	-	-	-	1,510.00
Sue + Debbie Crafts	231.50	-	-	231.50	1,071.35
Talks/Sundry income	-	-	-	-	195.00
	<u>£ 6,828.94</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 6,828.94</u>	<u>£ 17,593.01</u>
<i>Total 2021</i>	<u>£ 17,593.01</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 17,593.01</u>	
<b>4. UK INVESTMENT INCOME AND DEPOSIT INTEREST</b>					
INVESTMENT INCOME					
Common Investment Funds				7,514.14	7,062.66
				<u>£ 7,514.14</u>	<u>£ 7,062.66</u>
DEPOSIT INTEREST					
Bank Deposit Interest				12.28	10.95
				<u>£ 12.28</u>	<u>£ 10.95</u>
<b>5. FUNDRAISING AND PUBLICITY COSTS</b>					
Fundraising Expenses	1,031.72	-	-	1,031.72	935.16
Share of Overheads (see note 7)	<u>1,023.83</u>	-	-	<u>1,023.83</u>	<u>1,564.71</u>
	<u>£ 2,055.55</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 2,055.55</u>	<u>£ 2,499.87</u>
<i>Total 2021</i>	<u>£ 2,499.87</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 2,499.87</u>	
<b>6. DIRECT CHARITABLE EXPENDITURE</b>	Unrestricted Funds	Designated Funds	Restricted Funds	Year 2022	Year 2021
<u>Unrestricted</u>					
Volunteer Training and Support Costs	1,344.92	-	-	1,344.92	635.22
Volunteer Travel Expenses	13,535.28	-	-	13,535.28	15,805.44
Advertising and Publicity	38.68	-	-	38.68	-
Volunteer recruitment	-	-	-	-	-
Share of Overheads (see note 7)	<u>8,190.62</u>	-	-	<u>8,190.62</u>	<u>12,517.66</u>
	<u>£ 23,109.50</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 23,109.50</u>	<u>£ 28,958.32</u>
Governance costs (see note 8)	<u>£ 70,828.29</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 70,828.29</u>	<u>£ 46,161.02</u>
Charitable Activities per SOFA	<u>£ 93,937.79</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 93,937.79</u>	<u>£ 75,119.34</u>
<i>Total 2021</i>	<u>£ 28,958.32</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 28,958.32</u>	

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**(Continued)**

<b>7. OVERHEADS/SUPPORT COSTS</b>	Unrestricted Funds	Designated Funds	Restricted Funds	Year 2022	Year 2021
Water, Gas, Electric and Insurance	2,432.36	-	-	2,432.36	2,779.89
Telephones	1,555.22	-	-	1,555.22	2,289.49
Premises Maintenance and Cleaning	2,806.61	-	-	2,806.61	4,791.68
Domestic Supplies and Sundries	1,324.87	-	-	1,324.87	2,763.45
Stationery, postage and computer sundries	1,194.41	-	-	1,194.41	1,772.77
Depreciation	924.80	-	-	924.80	1,249.80
Total for Year	<u>£ 10,238.27</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 10,238.27</u>	<u>£ 15,647.08</u>
Total 2021	<u>£ 15,647.08</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 15,647.08</u>	
Allocated to:	%				
Direct Charitable Expenditure	80	8,190.62	-	8,190.62	12,517.66
Fundraising and Publicity	10	1,023.83	-	1,023.83	1,564.71
Governance	10	1,023.83	-	1,023.83	1,564.71
Total for Allocations for Year	100	<u>£ 10,238.28</u>	<u>£ -</u>	<u>£ 10,238.28</u>	<u>£ 15,647.08</u>
Total 2021		<u>£ 15,647.08</u>	<u>£ -</u>	<u>£ 15,647.08</u>	
<b>8. GOVERNANCE COSTS</b>					
AGM expenses	220.00	-	-	220.00	-
Legal fees and Land Registry	-	-	-	-	-
Independent examination fees	-	-	-	-	-
Bank Charges & Data protection	72.60	-	-	72.60	35.00
Stockbroker charges	747.86	-	-	747.86	816.31
New Branch Contribution	68,764.00	-	-	68,764.00	43,745.00
Share of Overheads (see note 7)	1,023.83	-	-	1,023.83	1,564.71
(see note 6)	<u>£ 70,828.29</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 70,828.29</u>	<u>£ 46,161.02</u>
Total 2021	<u>£ 46,161.02</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 46,161.02</u>	
<b>9. TANGIBLE FIXED ASSETS</b>					
	Freehold Land & Buildings	Leasehold Land & Buildings	Premises Improvements, Fixtures, Fittings & Equipment	Total	
<u>Cost or Valuation</u>					
At 1 April 2021	250,000.00	-	61,371.29	311,371.29	
Additions at cost	-	263,910.90	-	263,910.90	
Revaluation	-	-	-	-	
Disposals	(250,000.00)	-	(54,884.83)	(304,884.83)	
At 31 March 2022	<u>£ -</u>	<u>£ 263,910.90</u>	<u>£ 6,486.46</u>	<u>£ 270,397.36</u>	
<u>Depreciation</u>					
At 1 April 2021	-	-	58,645.56	58,645.56	
Charge for Year	-	-	924.80	924.80	
Written back on disposal	-	-	(53,362.03)	- 53,362.03	
At 31 March 2022	<u>£ -</u>	<u>£ -</u>	<u>£ 6,208.33</u>	<u>£ 6,208.33</u>	
<u>Net Book Value</u>					
At 31 March 2021	<u>£ 250,000.00</u>	<u>£ -</u>	<u>£ 2,725.73</u>	<u>252,725.73</u>	
At 31 March 2022	<u>£ -</u>	<u>£ 263,910.90</u>	<u>£ 278.13</u>	<u>264,189.03</u>	
Historical cost at 31 March 2022	-	<u>£263,910.90</u>	<u>£6,486.46</u>	<u>£ 270,397.36</u>	

The Charity's freehold premises at 42 Milford Street, Salisbury, were sold on the open market, with contracts exchanged in March 2022 at a price of £306,000.

The title of the leasehold premises (Units 10 & 11 Barnack Business Centre) 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 2022**  
**(Continued)**

**10. UK INVESTMENTS**

	<u>2022</u>	<u>2021</u>
Market Value at 1 April 2021	211,388.00	161,501.81
Additions at cost	-	180,616.50
Disposals at opening book value	(94,268.43)	(161,501.81)
Unrealised Gain/(Loss) on revaluation	<u>6,424.64</u>	<u>30,771.50</u>
Market Value at 31 March 2022	<u>£ 123,544.21</u>	<u>£ 211,388.00</u>
Historical cost at 31 March 2022	<u>£ 100,070.61</u>	<u>£ 179,982.26</u>
The market value is analysed between:		
Listed investments	-	-
Unlisted Charity Authorised Investment Funds	<u>123,544.21</u>	<u>211,388.00</u>
	<u>£ 123,544.21</u>	<u>£ 211,388.00</u>

**11. DEBTORS**

	<u>2022</u>	<u>2021</u>
Income Tax Recoverable	2,247.22	2,061.40
Prepayments	-	-
Accrued Income	1,080.54	979.20
Due from sale of 42 Milford St	<u>306,000.00</u>	<u>-</u>
	<u>£309,327.76</u>	<u>£3,040.60</u>

**12. INCOME RECEIVED IN ADVANCE**

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

**13. RESTRICTED FUNDS**

	<u>2022</u>	<u>2021</u>
Restricted for refurbishment of property	17,000.00	17,000.00
	<u>17,000.00</u>	<u>17,000.00</u>

The donation was given for use on the branch's building development and refurbishment projects.

**14. CAPITAL COMMITMENTS**

At 31 March 2022 there were contracted capital expenditure commitments of approximately £34,000 for refurbishment and improvements at the new premises at Units 10 & 11, Barnack Business Centre (2021: nil).

**SAMARITANS OF SALISBURY AND DISTRICT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**(Continued)**

**15. UNRESTRICTED FUNDS**

<b>DESIGNATED FUNDS</b>	<u>At 1.4.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Investment gains Losses &amp; transfers</u>	<u>At 31.3.2022</u>
Designated Premises Reserve	18,500.00	-	-	245,410.90	263,910.90
Designated Premises Revaluation Reserve	231,500.00	-	-	( 231,500.00)	0.00
Designated Premises Repair Reserve	<u>60,000.00</u>	<u>-</u>	<u>-</u>	<u>( 15,300.00)</u>	<u>44,700.00</u>
	310,000.00	-	-	( 1,389.10)	308,610.90
 <b>GENERAL RESERVE</b>	 <u>130,635.15</u>	 <u>102,252.86</u>	 <u>( 95,993.34)</u>	 <u>17,845.22</u>	 <u>154,739.89</u>
	<u>£440,635.15</u>	<u>£102,252.86</u>	<u>£( 95,993.34)</u>	<u>£ 16,456.12</u>	<u>£463,350.79</u>

Designated Premises, Revaluation and Premises Repair Reserves

Represents the cost/valuation of the property at Unit 10, Barnack Business Centre, Salisbury in March 2022 and amounts set aside and invested to provide for repairs and improvements to the premises used for branch operations and administration.

Unrestricted General Reserve

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

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS****a. 31 March 2022**

	<u>Fixed Assets</u>	<u>Investments</u>	<u>Current Assets</u>	<u>Liabilities</u>	<u>Total</u>
Restricted Funds					
Equipment Reserve	-	-	-	-	-
Property Refurbishment Reserve	-	-	17,000.00	-	17,000.00
Unrestricted General Reserve	278.13	63,544.21	316,925.55	(226,008.00)	154,739.89
Designated Reserves					-
Designated Premises Repair Reserve	-	60,000.00	-	(15,300.00)	44,700.00
Designated Premises Reserve	263,910.90	-	-	-	263,910.90
	<u>£ 264,189.03</u>	<u>£ 123,544.21</u>	<u>£ 333,925.55</u>	<u>£( 241,308.00)</u>	<u>£ 480,350.79</u>

**b. 31 March 2021**

	<u>Fixed Assets</u>	<u>Investments</u>	<u>Current Assets</u>	<u>Liabilities</u>	<u>Total</u>
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	<u>231,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>231,500.00</u>
	<u>£ 252,725.73</u>	<u>£ 211,388.01</u>	<u>£ 37,236.41</u>	<u>£( 43,715.00)</u>	<u>£ 457,635.15</u>

Designated Reserves relate to the property to be 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 2022**

**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 (2021: 4) Trustees in respect of travel costs was £1,492 (2021: £1,224). 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 (2021: nil).  
No employee received emoluments in excess of £60,000 p.a. in 2021 or 2022.

**20. RELATED PARTY TRANSACTIONS**

Two Trustees, Susan Edwards and Robert Streatfeild, made temporary unsecured interest-free loans totalling £20,000 to support the purchase of the new premises. These loans were included in the total of £150,000 unsecured loans owed at the year end, and are to be repaid after the balance sheet date.

**21. POST BALANCE SHEET EVENTS**

After the year end, the sale of 42 Milford Street was completed and the unsecured loans of £150,000 were repaid in full.

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

	Unrestricted Funds		Designated Funds		Restricted Funds	
	2022	2021	2022	2021	2022	2021
<b>Income from:</b>						
Donations & Legacies	35,124.82	39,959.05	-	10,000.00	-	-
Charitable activities	4,885.48	1,785.52	=	=	=	=
Fundraising activities	6,828.94	17,593.01	-	-	-	-
Investment income	7,526.42	7,073.61	-	-	-	-
Gains on disposal fixed a	<u>47,887.20</u>	=				
	<u>102,252.86</u>	<u>66,411.19</u>	=	<u>10,000.00</u>	=	=
<b>Expenditure on:</b>						
Raising funds	2,055.55	2,499.87	-	-	-	-
Charitable activities	<u>93,937.79</u>	<u>75,119.34</u>				
	<u>95,993.34</u>	<u>77,619.21</u>	=	=	=	=
<b>Net gains/(losses)</b>						
On investments	16,456.12	37,935.92				
<b>Transfers between funds</b>	<u>1,389.10</u>	<u>10,000.00</u>	<u>(1,389.10)</u>	<u>(10,000.00)</u>	=	=
	<u>17,845.22</u>	<u>47,935.92</u>	<u>(1,389.10)</u>	<u>(10,000.00)</u>	=	=
<b>Net movement in funds</b>	24,104.74	36,727.90	(1,389.10)	-	-	-
<b>Reconciliation of funds</b>						
Total Funds b/fwd	<u>130,635.15</u>	<u>93,907.25</u>	<u>310,000.00</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>17,000.00</u>
<b>Total Funds c/fwd</b>	<u>154,739.89</u>	<u>130,635.15</u>	<u>308,610.90</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>17,000.00</u>

**23. LIABILITY OF MEMBERS**

If the Charity is wound up, the Members of the Charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.