

SAMARITANS OF SALISBURY AND DISTRICT

REGISTERED CHARITY NO. 1168019

FINANCIAL STATEMENTS FOR THE

YEAR ENDED 31 MARCH 2023

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SAMARITANS OF SALISBURY AND DISTRICT
TRUSTEES' REPORT AND STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present this report together with the financial statements of the Charity for the year ended 31 March 2023. 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

TRUSTEE BOARD

TRUSTEES OF THE CHARITABLE INCORPORATED ORGANISATION

Mr P Jordan	Director	(Appointed 07.07.20)	
Mrs S Edwards	Secretary & Vice-Director	(Reappointed 07.07.20)	(Resigned 09.07.22)
Mrs S Flanagan	Vice-Director	(Appointed 09.07.22)	
Mr P Tayler	Treasurer	(Appointed 13.07.21)	
Mrs D Akers	Secretary	(Appointed 11.07.17)	(Reappointed 07.07.20)
Mr S Hearn		(Co-Opted 04.11.21)	(Appointed 09.07.22)
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)	(Appointed 09.07.22)

The Director, who is appointed by the Central Charity, holds the post for 3 years and becomes 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 2023
(continued)

PROFESSIONAL ADVISERS

Bankers	: HSBC, 19 Minster Street, Salisbury, SP1 1TE
Independent Examiner	: Mrs N A Halls FCA, Fletcher & Partners, Crown Chambers, Bridge Street Salisbury SP1 2LZ
Solicitor	: Mr T Bishop, Bonallack & Bishop, Rougemont House, Rougemont Close Salisbury SP1 1LY
Investment Advisers	: 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) is responsible for investment decisions. The Trustee Act 2000 applies with effect from 1 February 2001.

RESERVES

The Charity had unrestricted reserves at the period end totalling £461,241 and no restricted reserves. However this £461,241 includes a Premises reserve of £311,680 representing the depreciated cost of its leasehold property, and equipment, the retention of which is essential for the Charity's operations, and a Premises Repair Reserve of £10,000 retained to provide any future repairs to the building.
This leaves free reserves of £139,561 of which £2,337 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. This year expenses have been higher and income lower than in recent years.
However we have continued to benefit from the generosity of many local donors, and fundraisers.
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 2023
(continued)

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

This year the Charity completed its move to new and more modern premises at Units 10 & 11 Barnack Business Centre. Considerable work was done at pace to transform two empty shells into a single unit, with an expanded set of workspaces for listening volunteers. Our own dedicated office and training space, plus kitchen and bathrooms, was also created. Operations from the new premises started at the end of May 2022.

The ambition for the move was not simply to create a more comfortable and accessible working environment. The purpose was to increase the number of listening volunteers working in Salisbury, and to train and retain more of them in future. There are promising signs that this is starting to happen.

During the year, volunteers at the branch were listening for a total of over 9,800 hours. We received 21,391 contacts; 19,610 by telephone and 1,781 by email. A number of volunteers also support the Listener Scheme at Erlestoke Prison.

The Charity had 102 active listening and 6 support volunteers at the period end, of whom 13 are new members who successfully completed their Preparation Course during the year or transferred to us from other branches.

The scope for outreach activity was severely restricted during the Covid pandemic. However, some contacts with schools and the local NHS have resumed and we are seeking to develop further in this area..

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 £32,324 (2022: £54,366) during the period. Total expenses were £43,751 (2022: £95,993), of which £44,230 (2022: £23,110) was spent on direct charitable activities, £3,748 (2022: £2,055) on fund raising costs, £3,684 (2022: £2,058) on governance and administering the Charity plus the New Branch Contribution (NBC) of £7,487 (2022: £68,764). The central Samaritans charity forgave £15,399 of the 2022 NBC on appeal, and the over-accrual was released against expenditure this year. Investments fell in value by £7,683 (2022: rise of £16,456) during the year. Overall there was a net deficit of £19,110 (2022: surplus £22,715) for the year. The Charity's resources therefore correspondingly fell by £19,110 during the period, and it had net assets of £461,241 (2022: £480,351) 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.

The Charity continues to be extremely grateful to Wiltshire Council who gave 100% relief on rates, worth some £5,888, on our premises at Barnack.

A 91 year lease on units 10 & 11 at Barnack Business Centre was purchased for £235,000 in March 2022. Significant additional expenditure on modifying, refurbishing and equipping the units has been capitalised, increasing tangible fixed assets to £314,017 (2022: £264,189). Interest free unsecured loans totalling £150,000 were repaid to members and supporters following completion of the sale of the old premises at 42 Milford St in May 2022.

Total income was £22,042 less than in the last period, and expenditure (excluding NBC) was £24,433 more. Income fell because, unusually, no major bequests were received and high-value donations and fundraising was reduced. Our regular fundraising activity and monthly and annual giving were broadly maintained. Expenditure for the period rose because of (1) significant depreciation charges on the new investment at Barnack, (2) much higher electricity costs and (3) increased mileage reimbursements to volunteers. The NBC contribution this year was much lower because of our higher costs and lower unrestricted financial reserves.

Our investment portfolio was reduced through sales to help finance the Barnack purchase and refurbishment at the end of the previous accounting period. Investment income has correspondingly fallen, but still covered about 11% of the year's costs. The portfolio capital value (excluding income) fell by about 6% over the year, broadly in line with its benchmark comparators.

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: *Paul Jordan*

On Date: 19/06/2023

SAMARITANS OF SALISBURY AND DISTRICT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**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 2023, 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: *Nicola A Halls*

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: 26th June 2023

SAMARITANS OF SALISBURY AND DISTRICT**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income from						
Voluntary income	2					
Donations and Legacies		15,259.18	-	-	15,259.18	31,854.35
Easygiving		-	-	-	-	124.80
Gift Aid		1,583.53	-	-	1,583.53	3,145.67
Charitable activities		3,460.45	-	-	3,460.45	4,885.48
Activities for Generating Funds:	3					
Fund Raising Events/Flag Days		5,173.26	-	-	5,173.26	5,038.94
100+ Club		1,590.00	-	-	1,590.00	1,790.00
Investments	5					
UK Dividends and Interest		4,910.51	-	-	4,910.51	7,514.14
UK Bank Deposit Interest		345.70	-	-	345.70	12.28
Tax reclaim interest		1.26	-	-	1.26	-
Other income						
Gain on disposal of fixed assets for charitable use		-	-	-	-	47,887.20
Total Income		<u>32,323.89</u>	<u>-</u>	<u>-</u>	<u>32,323.89</u>	<u>102,252.86</u>
Expenditure on						
Raising funds	4	2,966.79	781.58	-	3,748.37	2,055.55
Charitable activities	6	32,967.94	7,034.20	-	40,002.14	93,937.79
Total Expenditure		<u>35,934.73</u>	<u>7,815.78</u>	<u>-</u>	<u>43,750.51</u>	<u>95,993.34</u>
Net gains/(losses) on investments						
Realised Gain/(Loss) on investments	10	-	-	-	-	10,031.48
Unrealised Gain/(Loss) on investments	10	(7,683.21)	-	-	(7,683.21)	6,424.64
Net income/(expenditure)		(11,294.05)	(7,815.78)	-	(19,109.83)	22,715.64
Transfers between Funds	15	(3,885.24)	20,885.24	(17,000.00)	-	-
Net Movement in Funds in the Year		<u>(15,179.29)</u>	<u>13,069.46</u>	<u>(17,000.00)</u>	<u>(19,109.83)</u>	<u>22,715.64</u>
Reconciliation of Funds:						
Funds balance at 1 April 2022		<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>
Funds balance at 31 March 2023	15, 16	<u>139,560.60</u>	<u>321,680.36</u>	<u>-</u>	<u>461,240.96</u>	<u>480,350.79</u>

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

SAMARITANS OF SALISBURY AND DISTRICT
BALANCE SHEET
AS AT 31 MARCH 2023

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Designated Funds £</u>	<u>Restricted Funds £</u>	<u>2023 £</u>	<u>2022 £</u>
Fixed Assets						
Tangible Fixed Assets	9	2,337.09	311,680.36	-	314,017.45	264,189.03
Investments	10	<u>105,861.00</u>	<u>10,000.00</u>	-	<u>115,861.00</u>	<u>123,544.21</u>
		<u>108,198.09</u>	<u>321,680.36</u>	-	<u>429,878.45</u>	<u>387,733.24</u>
Current Assets						
Debtors and Payments in Advance	11	3,983.67	-	-	3,983.67	309,327.76
Short Term Deposits		9,575.18	-	-	9,575.18	5,038.63
Cash at Bank and in Hand		<u>29,502.21</u>	-	-	<u>29,502.21</u>	<u>19,559.16</u>
		<u>43,061.06</u>	-	-	<u>43,061.06</u>	<u>333,925.55</u>
Liabilities						
Creditors: Amounts falling due within one year						
Trade Creditors and Accruals		2,366.54	-	-	2,366.54	22,268.00
Unsecured Loans		-	-	-	-	150,000.00
Income received in advance	12	1,845.00	-	-	1,845.00	-
New Branch Contribution		<u>7,487.00</u>	-	-	<u>7,487.00</u>	<u>69,040.00</u>
		<u>11,698.54</u>	-	-	<u>11,698.54</u>	<u>241,308.00</u>
Net current assets/(liabilities)		<u>31,362.52</u>	-	-	<u>31,362.52</u>	<u>92,617.55</u>
Total net assets		<u>£139,560.61</u>	<u>£321,680.36</u>	-	<u>£461,240.97</u>	<u>£480,350.79</u>
Represented By:						
Restricted Funds						
Property Refurbishment Reserve	14	-	-	-	-	17,000.00
		=	=	=	=	<u>£17,000.00</u>
Unrestricted Funds						
Designated Premises Repair Reserve	15	-	10,000.00	-	10,000.00	44,700.00
Designated Premises/Equipment Reserve		-	311,680.36	-	311,680.36	263,910.90
General Reserve		<u>139,560.61</u>	-	-	<u>139,560.61</u>	<u>154,739.89</u>
	21	<u>£139,560.61</u>	<u>£321,680.36</u>	=	<u>£461,240.97</u>	<u>£480,350.79</u>

Approved by the Board of Trustees on 19th June 2023

and signed on its behalf by:

Paul Jordan
Director / Trustee

Paul Tayler
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 2023

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 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 2024, 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, variations in energy costs, and 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.

(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) Leasehold Property is depreciated to write off the cost, less its estimated residual value, over 50 years (the original lease was purchased in 2022 for 91 years). It is stated at net book value.
- b) Improvements, fixtures, fittings and equipment costing over £500 are capitalised and depreciated over their estimated useful lives, of between 3 and 15 years.

SAMARITANS OF SALISBURY AND DISTRICT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. (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) 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.
 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, including the branch contribution to Samaritans Central Office (NBC).

- (vii) 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.

- (viii) 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.

- (ix) Short term deposits
 Short term deposits comprises cash held by the investment manager.

- (x) Cash at bank and in hand
 Cash at bank and in hand includes cash and cash on deposit.

- (xi) 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.

- (xi) 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 2023
(Continued)

	Unrestricted Funds	Designated Funds	Restricted Funds	Year 2023	Year 2022
2. VOLUNTARY INCOME					
Donations and Gifts	15,259.18	-	-	15,259.18	21,747.58
Grants	-	-	-	-	-
Legacies	-	-	-	-	10,106.77
<i>Total donations and legacies</i>	15,259.18	-	-	15,259.18	31,854.35
Gift Aid Tax reclaimed	1,583.53	-	-	1,583.53	3,145.67
Easy Fundraising	-	-	-	-	124.80
	<u>£ 16,842.71</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 16,842.71</u>	<u>£ 35,124.82</u>
<i>Total 2022</i>	<u>£ 35,124.82</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 35,124.82</u>	
3. ACTIVITIES FOR GENERATING FUNDS					
100+ Club	1,590.00	-	-	1,590.00	1,790.00
Christmas events	147.71	-	-	147.71	125.74
Cards, Cake & Coffee	88.70	-	-	88.70	152.03
Samsride	2,520.00	-	-	2,520.00	2,560.00
Samarathon	-	-	-	-	1,071.91
Concert / Colin	2,001.35	-	-	2,001.35	897.76
Sue + Debbie Crafts	415.50	-	-	415.50	231.50
Talks/Sundry income	-	-	-	-	-
	<u>£ 6,763.26</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 6,763.26</u>	<u>£ 6,828.94</u>
<i>Total 2022</i>	<u>£ 6,828.94</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 6,828.94</u>	
4. FUNDRAISING AND PUBLICITY COSTS					
Fundraising Expenses	888.74	-	-	888.74	1,031.72
Share of Overheads (see note 7)	<u>2,078.05</u>	<u>781.58</u>	-	<u>2,859.63</u>	<u>1,023.83</u>
	<u>£ 2,966.79</u>	<u>£ 781.58</u>	<u>£ -</u>	<u>£ 3,748.37</u>	<u>£ 2,055.55</u>
<i>Total 2022</i>	<u>£ 2,055.55</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 2,055.55</u>	
5. UK INVESTMENT INCOME AND DEPOSIT INTEREST					
INVESTMENT INCOME					
Listed investments and Common Investment Funds				<u>4,910.51</u>	<u>7,514.14</u>
				<u>£ 4,910.51</u>	<u>£ 7,514.14</u>
DEPOSIT INTEREST					
Cazenove Deposit Interest				-	-
Gift aid reclaim interest				1.26	-
Bank Deposit Interest				<u>345.70</u>	<u>12.28</u>
				<u>£ 346.96</u>	<u>£ 12.28</u>
6. DIRECT CHARITABLE EXPENDITURE					
Unrestricted					
Volunteer Training and Support Costs	1,159.75	-	-	1,159.75	1,344.92
Volunteer Travel Expenses	19,998.89	-	-	19,998.89	13,535.28
Advertising and Publicity	194.26	-	-	194.26	38.68
Volunteer recruitment	-	-	-	-	-
Share of Overheads (see note 7)	<u>16,624.43</u>	<u>6,252.62</u>	-	<u>22,877.05</u>	<u>8,190.62</u>
	<u>£ 37,977.33</u>	<u>£ 6,252.62</u>	<u>£ -</u>	<u>£ 44,229.95</u>	<u>£ 23,109.50</u>
Governance costs (see note 8)	<u>-£ 5,009.39</u>	<u>£ 781.58</u>	<u>£ -</u>	<u>-£ 4,227.81</u>	<u>£ 70,828.29</u>
Charitable Activities per SOFA				<u>£ 40,002.14</u>	<u>£ 93,937.79</u>
<i>Total 2022</i>	<u>£ 93,937.79</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 93,937.79</u>	

SAMARITANS OF SALISBURY AND DISTRICT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023
(Continued)

7. OVERHEADS/SUPPORT COSTS	Unrestricted Funds	Designated Funds	Restricted Funds	Year 2023	Year 2022	
Water, Gas, Electric and Insurance	8,274.04	-	-	8,274.04	2,432.36	
Telephones	516.81	-	-	516.81	1,555.22	
Premises Maintenance and Cleaning	8,625.36	-	-	8,625.36	2,806.61	
Domestic Supplies and Sundries	1,082.79	-	-	1,082.79	1,324.87	
Stationery, postage and computer sundries	1,965.72	-	-	1,965.72	1,194.41	
Depreciation	<u>315.82</u>	<u>7,815.77</u>	-	<u>8,131.59</u>	<u>924.80</u>	
Total for Year	<u>£ 20,780.54</u>	<u>£ 7,815.77</u>	<u>£ -</u>	<u>£ 28,596.31</u>	<u>£ 10,238.27</u>	
<i>Total 2022</i>	<u>£ 10,238.27</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 10,238.27</u>		
Allocated to:	%					
Direct Charitable Expenditure	80	16,624.43	6,252.62	-	22,877.05	8,190.62
Fundraising and Publicity	10	2,078.05	781.58	-	2,859.63	1,023.83
Governance	<u>10</u>	<u>2,078.05</u>	<u>781.58</u>	<u>-</u>	<u>2,859.63</u>	<u>1,023.81</u>
Total for Allocations for Year	<u>100</u>	<u>£ 20,780.53</u>	<u>£ 7,815.78</u>	<u>£ -</u>	<u>£ 28,596.31</u>	<u>£ 10,238.28</u>
<i>Total 2022</i>		<u>£ 10,238.28</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 10,238.28</u>	
8. GOVERNANCE COSTS						
AGM expenses	308.80	-	-	308.80	220.00	
Legal fees and Land Registry	-	-	-	-	-	
Bank Charges & Data protection	141.80	-	-	141.80	72.60	
Stockbroker charges	373.96	-	-	373.96	747.86	
New Branch Contribution	7,487.00	-	-	7,487.00	68,764.00	
NBC over-accrual 21/22 released	(15,399.00)	-	-	(15,399.00)	-	
Share of Overheads (see note 7)	<u>2,078.05</u>	<u>781.58</u>	-	<u>2,859.63</u>	<u>1,023.83</u>	
	<u>(5,009.39)</u>	<u>781.58</u>	<u>-</u>	<u>(4,227.81)</u>	<u>70,828.29</u>	
<i>Total 2022</i>		<u>£ 70,828.29</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 70,828.29</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

	Freehold Land & Buildings	Leasehold Land & Buildings	Premises Improvements, Fixtures, Fittings & Equipment	Total
<u>Cost or Valuation</u>				
At 1 April 2022	-	263,910.90	6,486.46	270,397.36
Transfers	-	(15,300.00)	15,300.00	-
Additions	-	-	57,960.01	57,960.01
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>£ -</u>	<u>£ 248,610.90</u>	<u>£ 79,746.47</u>	<u>£ 328,357.37</u>
<u>Depreciation</u>				
At 1 April 2022	-	-	6,208.33	6,208.33
Charge for Year	-	1,372.20	6,759.39	8,131.59
Written back on disposal	-	-	-	-
At 31 March 2023	<u>£ -</u>	<u>£ 1,372.20</u>	<u>£ 12,967.72</u>	<u>£ 14,339.92</u>
<u>Net Book Value</u>				
At 1 April 2022	<u>£ -</u>	<u>£ 263,910.90</u>	<u>£ 278.13</u>	<u>264,189.03</u>
At 31 March 2023	<u>£ -</u>	<u>£ 247,238.70</u>	<u>£ 66,778.75</u>	<u>314,017.45</u>
Historical cost at 31 March 2023	-	£248,610.90	£79,746.47	£ 328,357.37

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 2023
(Continued)

10. UK INVESTMENTS

	<u>2023</u>	<u>2022</u>
Market Value at 1 April 2022	123,544.21	211,388.00
Additions at cost	-	-
Disposals at opening book value	-	(94,268.43)
Unrealised Gain/(Loss) on revaluation	<u>(7,683.21)</u>	<u>6,424.64</u>
Market Value at 31 March 2023	<u>£ 115,861.00</u>	<u>£ 123,544.21</u>
Historical cost at 31 March 2023	<u>£ 100,070.61</u>	<u>£ 100,070.61</u>
The market value is analysed between:		
Listed investments	-	-
Unlisted Charity Authorised Investment Funds	<u>115,861.00</u>	<u>123,544.21</u>
	<u>£ 115,861.00</u>	<u>£ 123,544.21</u>

11. DEBTORS

	<u>2023</u>	<u>2022</u>
Income Tax Recoverable	1,576.03	2,247.22
Prepayments	507.64	-
Accrued Income	1,900.00	1,080.54
Due from sale of freehold property	-	306,000.00
	<u>£3,983.67</u>	<u>£309,327.76</u>

12. INCOME RECEIVED IN ADVANCE

Deferred income brought forward	-	-
Income transferred to the SOFA in the year	-	-
Income received in advance (200 Club for 23/24)	1,845.00	-
Deferred income carried forward	<u>1,845.00</u>	<u>-</u>

13. CAPITAL COMMITMENTS

At 31 March 2023 there were no contracted capital expenditure commitments (2022: £34,000 for refurbishment and improvements at the new premises).

14. RESTRICTED FUNDS

	<u>2023</u>	<u>2022</u>
Restricted for refurbishment of property	-	17,000.00
	<u>-</u>	<u>17,000.00</u>

The donation was given for use on the branch's building development and refurbishment projects. This was transferred to Designated Premises Reserve and fully utilised in the fitting out of the new offices at Barnack.

SAMARITANS OF SALISBURY AND DISTRICT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023
(Continued)

15. UNRESTRICTED FUNDS**CURRENT YEAR**

DESIGNATED FUNDS	At 1.4.2022	Income	Expenditure	Investment gains Losses & transfers	At 31.3.2023
Designated Premises/Equipment Reserve	263,910.90	-	(7,815.77)	55,585.23	311,680.36
Designated Premises Repair Reserve	<u>44,700.00</u>	-	-	(<u>34,700.00</u>)	<u>10,000.00</u>
	308,610.90	-	(7,815.77)	20,885.23	321,680.36
GENERAL RESERVE	<u>154,739.89</u>	<u>32,323.89</u>	(<u>35,934.73</u>)	(<u>11,568.45</u>)	<u>139,560.60</u>
	<u>£463,350.79</u>	<u>£32,323.89</u>	<u>£(43,750.50)</u>	<u>£ 9,316.78</u>	<u>£461,240.96</u>

PREVIOUS YEAR

DESIGNATED FUNDS	At 1.4.2021	Income	Expenditure	Investment gains Losses & transfers	At 31.3.2022
Designated Premise 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>15,300.00</u>)	<u>44,700.00</u>
	310,000.00	-	-	(1,389.10)	308,610.90
GENERAL RESERVE	<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/Equipment Reserve

Represents the cost of the property at Unit 10, Barnack Business Centre, Salisbury in March 2022 and amounts spent on fitting it out, plus Equipment and improvements to the premises used for branch operations and administration.

Designated Premises Repair Reserve

This reserve is set aside and invested to provide for future property repairs.

Unrestricted General Reserve

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**a. 31 March 2023**

	Fixed Assets	Investments	Current Assets	Liabilities	Total
Restricted Funds					
Equipment Reserve	-	-	-	-	-
Property Refurbishment Reserve	-	-	-	-	-
Unrestricted General Reserve	2,337.09	105,861.00	31,362.52	-	139,560.61
Designated Reserves					-
Designated Premises Repair Reserve	-	10,000.00	-	-	10,000.00
Designated Premises Reserve	311,680.36	-	-	-	311,680.36
	<u>£ 314,017.45</u>	<u>£ 115,861.00</u>	<u>£ 31,362.52</u>	<u>£ -</u>	<u>£ 461,240.97</u>

b. 31 March 2022

	Fixed Assets	Investments	Current Assets	Liabilities	Total
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>

Designated Reserves relate to the leasehold 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 2023

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 3 (2022: 4) Trustees in respect of travel costs was £2,386 (2022: £1,492). 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 (2022: nil). No employee received emoluments in excess of £60,000 p.a. in 2022 or 2023.

20. RELATED PARTY TRANSACTIONS

Two Trustees, Susan Edwards and Robert Streatfeild, made temporary unsecured interest-free loans totalling £20,000 to assist with the purchase of new premises at Barnack Business Centre. These loans were included in the total of £150,000 unsecured loans owed at the start of the year, and were repaid in June 2022.

21. COMPARATIVE INCOME AND EXPENDITURE BY FUND TYPE

	<u>Unrestricted Funds</u>		<u>Designated Funds</u>		<u>Restricted Funds</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Income from:						
Donations & Legacies	16,842.71	35,124.82	-	-	-	-
Charitable activities	3,460.45	4,885.48	-	-	-	-
Fundraising activities	6,763.26	6,828.94	-	-	-	-
Investment income	5,257.47	7,526.42	-	-	-	-
Gains on disposal Fixed Asset		<u>47,887.20</u>	-	-	-	-
	<u>32,323.89</u>	<u>102,252.86</u>	-	-	-	-
Expenditure on:						
Raising funds	2,966.79	2,055.55	781.58	-	-	-
Charitable activities	<u>32,967.94</u>	<u>93,937.79</u>	<u>7,034.20</u>	-	-	-
	<u>35,934.73</u>	<u>95,993.34</u>	<u>7,815.78</u>	-	-	-
Net gains/(losses)						
On investments	(7,683.21)	16,456.11				
Transfers between funds	<u>(3,885.24)</u>	<u>1,389.10</u>	<u>20,885.24</u>	<u>(1,389.10)</u>	<u>(17,000.00)</u>	-
	<u>(11,568.45)</u>	<u>17,845.21</u>	<u>20,885.24</u>	<u>(1,389.10)</u>	<u>(17,000.00)</u>	-
Net movement in funds	(15,179.29)	24,104.73	13,069.46	(1,389.10)	(17,000.00)	-
Reconciliation of funds						
Total Funds b/fwd	<u>154,739.89</u>	<u>130,635.16</u>	<u>308,610.90</u>	<u>310,000.00</u>	<u>17,000.00</u>	<u>17,000.00</u>
Total Funds c/fwd	<u>139,560.60</u>	<u>154,739.89</u>	<u>321,680.36</u>	<u>308,610.90</u>	-	<u>17,000.00</u>