

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Kettering and District Samaritans

Harvey Spriggs & Co
Chartered Accountants
2 Drayton Close
Corby
Northamptonshire
NN18 9AD

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for the Year Ended 31 March 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

FINANCIAL REVIEW

Financial position

With the assistance of grant aid and generous donations the branch has maintained an healthy financial position despite the restrictions on fundraising resulting from the pandemic.

Reserves policy

The Trustees have a Reserves Policy for the branch designed to build and maintain an adequate level of unrestricted net assets to support the organization's day to day operations in the event of unforeseen shortfalls. The target minimum Reserve Fund is to be equal to 12 months of average recurring operating costs and a credit of £12006 was held in a Trustee Designated Reserve Account at 31st March 2021..

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is registered as a Charitable Incorporated Organization with the Charity Commission and is controlled by its governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168021

Principal address

111 Montagu Street
Kettering
Northamptonshire
NN16 8XJ

Trustees

D Hurley
Ms T Minney
C Piper
Mrs C Hurley
Mrs A Geyer
Mrs S G Cordwell
Mrs Z Gregory
Mrs E Male (appointed 25.1.21)
G R Clark

Independent Examiner

Harvey J W Spriggs
FCA FFA FIPA
Harvey Spriggs & Co
Chartered Accountants
2 Drayton Close
Corby
Northamptonshire
NN18 9AD

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

.....
Mrs C Hurley - Trustee

Independent examiner's report to the trustees of Kettering and District Samaritans

I report to the charity trustees on my examination of the accounts of Kettering and District Samaritans (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Harvey J W Spriggs
FCA FFA FIPA
Harvey Spriggs & Co
Chartered Accountants
2 Drayton Close
Corby
Northamptonshire
NN18 9AD

26 August 2021

Kettering and District Samaritans

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,497	-	25,497	22,189
Other fundraising activities	2	5,176	-	5,176	17,561
Investment income	3	21	-	21	70
Other income		12,500	-	12,500	3,343
Total		43,194	-	43,194	43,163
EXPENDITURE ON					
Raising funds		1,010	-	1,010	1,772
Charitable activities					
Support costs		5,376	-	5,376	8,595
Finance and administration costs		12,149	-	12,149	28,087
Property repairs and maintenance		5,330	-	5,330	-
Governance costs		763	-	763	1,079
Depreciation		1,669	-	1,669	1,787
Total		26,297	-	26,297	41,320
NET INCOME		16,897	-	16,897	1,843
RECONCILIATION OF FUNDS					
Total funds brought forward		85,990	33,814	119,804	117,961
TOTAL FUNDS CARRIED FORWARD		102,887	33,814	136,701	119,804

The notes form part of these financial statements

Kettering and District Samaritans

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	7,539	33,814	41,353	39,323
CURRENT ASSETS					
Cash at bank		96,098	-	96,098	81,231
CREDITORS					
Amounts falling due within one year	7	(750)	-	(750)	(750)
NET CURRENT ASSETS		95,348	-	95,348	80,481
TOTAL ASSETS LESS CURRENT LIABILITIES		102,887	33,814	136,701	119,804
NET ASSETS		102,887	33,814	136,701	119,804
FUNDS	8				
Unrestricted funds				102,887	85,990
Restricted funds				33,814	33,814
TOTAL FUNDS				136,701	119,804

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

.....
G R Clark - Trustee

.....
C Hurley - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Furniture and equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. OTHER FUNDRAISING ACTIVITIES

	31.3.21	31.3.20
	£	£
Shop income	172	4,396
Talks	20	80
100 Club	3,856	4,115
Tinshakes	-	2,829
Other collections	9	84
Quiz	542	1,186
Raffles	40	39
Other fund raising events	537	4,832
	<u>5,176</u>	<u>17,561</u>

3. INVESTMENT INCOME

	31.3.21 £	31.3.20 £
Deposit account interest	21	70
	<u>21</u>	<u>70</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	31.3.21 £	31.3.20 £
Trustees' expenses	13	329
	<u>13</u>	<u>329</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,189	-	22,189
Other fundraising activities	17,561	-	17,561
Investment income	70	-	70
Other income	3,343	-	3,343
Total	<u>43,163</u>	<u>-</u>	<u>43,163</u>
EXPENDITURE ON			
Raising funds	1,772	-	1,772
Charitable activities			
Support costs	8,595	-	8,595
Finance and administration costs	28,087	-	28,087
Governance costs	1,079	-	1,079
Depreciation	687	1,100	1,787
Total	<u>40,220</u>	<u>1,100</u>	<u>41,320</u>
NET INCOME/(EXPENDITURE)	<u>2,943</u>	<u>(1,100)</u>	<u>1,843</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	83,047	34,914	117,961
TOTAL FUNDS CARRIED FORWARD	<u>85,990</u>	<u>33,814</u>	<u>119,804</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 April 2020	60,072	29,657	89,729
Additions	-	3,700	3,700
	<hr/>	<hr/>	<hr/>
At 31 March 2021	60,072	33,357	93,429
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	23,088	27,318	50,406
Charge for year	1,202	468	1,670
	<hr/>	<hr/>	<hr/>
At 31 March 2021	24,290	27,786	52,076
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	35,782	5,571	41,353
	<hr/>	<hr/>	<hr/>
At 31 March 2020	36,984	2,339	39,323
	<hr/>	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	750	750
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	85,990	16,897	102,887
Restricted funds			
Property Fund	33,814	-	33,814
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	119,804	16,897	136,701
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,194	(26,297)	16,897
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	43,194	(26,297)	16,897
	<hr/>	<hr/>	<hr/>

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	83,047	2,943	85,990
Restricted funds			
Property Fund	34,914	(1,100)	33,814
TOTAL FUNDS	<u>117,961</u>	<u>1,843</u>	<u>119,804</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,163	(40,220)	2,943
Restricted funds			
Property Fund	-	(1,100)	(1,100)
TOTAL FUNDS	<u>43,163</u>	<u>(41,320)</u>	<u>1,843</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	83,047	19,840	102,887
Restricted funds			
Property Fund	34,914	(1,100)	33,814
TOTAL FUNDS	<u>117,961</u>	<u>18,740</u>	<u>136,701</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,357	(66,517)	19,840
Restricted funds			
Property Fund	-	(1,100)	(1,100)
TOTAL FUNDS	<u>86,357</u>	<u>(67,617)</u>	<u>18,740</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	24,052	19,448
Gift aid	1,445	2,741
	<hr/> 25,497	<hr/> 22,189
Other fundraising activities		
Shop income	172	4,396
Talks	20	80
100 Club	3,856	4,115
Tinshakes	-	2,829
Other collections	9	84
Quiz	542	1,186
Raffles	40	39
Other fund raising events	537	4,832
	<hr/> 5,176	<hr/> 17,561
Investment income		
Deposit account interest	21	70
Other income		
Gift aid tax refunds	-	3,343
Grants	12,500	-
	<hr/> 12,500	<hr/> 3,343
Total incoming resources	<hr/> 43,194	<hr/> 43,163
EXPENDITURE		
Raising donations and legacies		
Advertising and promotion	-	62
100 Club prize draw	930	1,200
Other fundraising costs	80	510
	<hr/> 1,010	<hr/> 1,772
Depreciation		
Freehold property	1,201	1,202
Depn of furniture & equipment	468	585
	<hr/> 1,669	<hr/> 1,787
Support costs		
Management		
Volunteer expenses	1,776	3,527
Training	181	427
Emergency calls	496	416
Central office support	2,923	4,225
	<hr/> 5,376	<hr/> 8,595
Finance and administration		
Combined insurances	820	351
Carried forward	820	351

Kettering and District Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Finance and administration		
Brought forward	820	351
Rates and water	604	576
Light and heat	2,128	2,008
Telephone and postage	906	1,702
Printing and stationery	329	209
Cleaning and sundries	3,080	3,436
Repairs and renewals	3,132	1,814
Computer expenses	1,150	985
Property renovations	5,330	17,006
	<hr/> 17,479	<hr/> 28,087
Governance costs		
Trustee and director expenses	13	329
Accountancy	750	750
	<hr/> 763	<hr/> 1,079
Total resources expended	<hr/> 26,297	<hr/> 41,320
Net income	<hr/> <hr/> 16,897	<hr/> <hr/> 1,843