

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Kettering and District Samaritans

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

Kettering and District Samaritans

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for the Year Ended 31 March 2022

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Kettering and District Samaritans

Report of the Trustees for the Year Ended 31 March 2022

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

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.

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
G R Clark

Independent Examiner

Russell H Spriggs
ACCA FMAAT
Harvey Spriggs & Co
Chartered Accountants
2 Drayton Close
Corby
Northamptonshire
NN18 9AD

Approved by order of the board of trustees on 14 June 2022 and signed on its behalf by:

Mrs C Hurley - Trustee

Independent Examiner's Report to the Trustees of
Kettering and District Samaritans

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 2022.

Responsibilities and basis of report

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

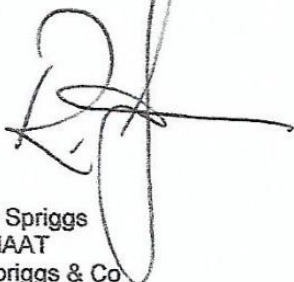
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Russell H Spriggs
ACCA FMAAT
Harvey Spriggs & Co
Chartered Accountants
2 Drayton Close
Corby
Northamptonshire
NN18 9AD

14 June 2022

Kettering and District Samaritans

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,266	-	16,266	25,497
Other fundraising activities	2	7,309	-	7,309	5,176
Investment income	3	2	-	2	21
Other income		-	-	-	12,500
Total		23,577	-	23,577	43,194
EXPENDITURE ON					
Raising funds	4	21,638	-	21,638	1,010
Charitable activities					
Support costs		-	-	-	5,376
Finance and administration costs		(264)	-	(264)	12,149
Property repairs and maintenance		14,473	33,814	48,287	5,330
Governance costs		-	-	-	763
Depreciation		3,111	-	3,111	1,669
Total		38,958	33,814	72,772	26,297
NET INCOME/(EXPENDITURE)		(15,381)	(33,814)	(49,195)	16,897
RECONCILIATION OF FUNDS					
Total funds brought forward		102,887	33,814	136,701	119,804
TOTAL FUNDS CARRIED FORWARD		87,506	-	87,506	136,701

Kettering and District Samaritans

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	42,221	-	42,221	41,353
CURRENT ASSETS					
Cash at bank		45,285	-	45,285	96,098
CREDITORS					
Amounts falling due within one year	7	-	-	-	(750)
NET CURRENT ASSETS		45,285	-	45,285	95,348
TOTAL ASSETS LESS CURRENT LIABILITIES		87,506	-	87,506	136,701
NET ASSETS		87,506	-	87,506	136,701
FUNDS	8				
Unrestricted funds				87,506	102,887
Restricted funds				-	33,814
TOTAL FUNDS				87,506	136,701

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2022 and were signed on its behalf by:



G R Clark - Trustee

C Hurley - Trustee

Kettering and District Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2022

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

	31.3.22	31.3.21
	£	£
Shop income	1,922	172
Talks	30	20
100 Club	3,757	3,856
Other collections	716	9
Quiz	731	542
Raffles	153	40
Other fund raising events	-	537
	<u>7,309</u>	<u>5,176</u>

Kettering and District Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	2	21
	<u>2</u>	<u>21</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
100 Club prize draw	1,020	930
Other fundraising costs	80	80
Support costs	1	-
	<u>1,101</u>	<u>1,010</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	31.3.22	31.3.21
	£	£
Trustees' expenses	-	13
	<u>-</u>	<u>13</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 April 2021	60,072	33,357	93,429
Additions	-	3,979	3,979
At 31 March 2022	<u>60,072</u>	<u>37,336</u>	<u>97,408</u>
DEPRECIATION			
At 1 April 2021	24,290	27,786	52,076
Charge for year	1,201	1,910	3,111
At 31 March 2022	<u>25,491</u>	<u>29,696</u>	<u>55,187</u>
NET BOOK VALUE			
At 31 March 2022	<u>34,581</u>	<u>7,640</u>	<u>42,221</u>
At 31 March 2021	<u>35,782</u>	<u>5,571</u>	<u>41,353</u>

Kettering and District Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	-	750
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	102,887	(15,381)	87,506
Restricted funds			
Property Fund	33,814	(33,814)	-
TOTAL FUNDS	<u>136,701</u>	<u>(49,195)</u>	<u>87,506</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,577	(38,958)	(15,381)
Restricted funds			
Property Fund	-	(33,814)	(33,814)
TOTAL FUNDS	<u>23,577</u>	<u>(72,772)</u>	<u>(49,195)</u>

Comparatives for 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
TOTAL FUNDS	<u>119,804</u>	<u>16,897</u>	<u>136,701</u>

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

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

Kettering and District Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Kettering and District Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	14,852	24,052
Gift aid	1,414	1,445
	<hr/> 16,266	<hr/> 25,497
Other fundraising activities		
Shop income	1,922	172
Talks	30	20
100 Club	3,757	3,856
Other collections	716	9
Quiz	731	542
Raffles	153	40
Other fund raising events	-	537
	<hr/> 7,309	<hr/> 5,176
Investment income		
Deposit account interest	2	21
Other income		
Grants	-	12,500
	<hr/>	<hr/>
Total incoming resources	23,577	43,194
 EXPENDITURE		
Raising donations and legacies		
100 Club prize draw	1,020	930
Other fundraising costs	80	80
	<hr/> 1,100	<hr/> 1,010
Depreciation		
Freehold property	1,201	1,201
Depn of furniture & equipment	1,910	468
	<hr/> 3,111	<hr/> 1,669
Support costs		
Management		
Volunteer expenses	2,835	1,776
Training	1,249	181
Emergency calls	-	496
Postage and carriage	461	319
Central office support	4,022	2,923
	<hr/> 8,567	<hr/> 5,695
Finance and administration		
Combined insurances	-	820
Rates and water	850	604
Light and heat	1,253	2,128
Telephone and broadband	2,607	1,514
Printing and stationery	965	329
Carried forward	5,675	5,395

Kettering and District Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Finance and administration		
Brought forward	5,675	5,395
Cleaning and sundries	3,044	3,080
Repairs and renewals	2,657	3,132
Computer expenses	331	223
Property renovations	48,287	5,330
	<hr/> 59,994	<hr/> 17,160
Governance costs		
Trustee and director expenses	-	13
Accountancy	-	750
	<hr/> -	<hr/> 763
Total resources expended	<hr/> 72,772	<hr/> 26,297
Net (expenditure)/income	<hr/> (49,195)	<hr/> 16,897

