

BRISTOL SAMARITANS
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Charity Registration Number 1168123

BRISTOL SAMARITANS

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2022.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions

VOLUNTEERS

The Branch is staffed entirely by volunteers, whose numbers increased up to about 210. Volunteers are on duty for periods on average of 4 hours per week.

WORK IN PRISONS

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process, however due to Covid restrictions it was significantly reduced.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch is "visited" by the national Quality Team, a panel of experienced volunteers, appointed by and reporting to the Samaritans Trustees in order to ensure compliance with policies and procedures, share good practice and review the branch's development plan. The last visits took place in April 2022 with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated annually by the trustees, most recently in May 2020 and July 2022. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established. Key risks requiring trustees' attention are:

4.10 If there is inappropriate release of confidential information then this may potentially cause problems for volunteers, callers and also reputation damage. Risk is considered as *unlikely* but *catastrophic impact*.
Mitigation plan: Volunteers may not always appreciate and stick to the rules on giving out details such as phone numbers. Confidentiality is emphasised repeatedly in CORE training. Volunteers are regularly reminded of the rules and notices and other sources of information reinforce this.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*.

Mitigation plan: We are required to carry out a formal Fire and a Health and Safety Risk Review to ensure all appropriate measures to prevent, or at least minimise, fire risks have been identified and implemented. An assessment has been carried out by a professional fire fighter and actions taken to comply with the findings. This is reviewed at regular intervals.

6.0 If the branch does not have arrangements in place for volunteers working safely in the branch during Coronavirus period then there will be a risk of serious illness and possible loss of life volunteers and potential interruption to the service; also, implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan:* Central Samaritans have produced a Risk Assessment Addendum for safe working in the branch during the Coronavirus period which the branch has adopted and implemented.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2021</u>	<u>2020</u>
By telephone	22,211	18,658
Face to face in Branch	-	-
E-mail contacts	6,618	9,919
SMS text contacts	-	7
<i>Total Callers</i>	<i>28,829</i>	<i>28,584</i>

The increase in telephone calls is explained by Bristol Samaritans return to strength after the pandemic, as well as a recruitment drive to increase availability to meet the demands of the service. Email contacts have declined due to the opening of a national Email Hub, as well as some additional processes introduced to improve caller experience. Samaritans Central charity no longer offers an SMS service. Face-to-face contact has been on hold through the pandemic while the Central Charity establishes a new specification for doing this.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

(b) Outreach to the General Public

As the pandemic unravelled, we have had to stop all outreach activities, effectively putting on hold programmes like PSHE lessons in schools, public talks to adult groups about our work, collaboration with the Suicide Prevention Audit Group in Bristol.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures.

Our main partnerships which work on a referral scheme with CRUSE Bereavement Care, with patients being discharged from hospitals, and the DWP in Bristol and N Somerset, continue to operate and remained very helpful to many vulnerable people in the community.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues, but was also significantly affected by Covid restrictions. Prisons visits have been temporarily suspended, but there is no change to longer term plans, and the operations are expected to resume when it's safe to do so.

(c) Fund Raising Events

We see fundraising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fund raising remains an important part of our work as we have to cover branch expenses every month.

Due to pandemic, we were very limited in centrally led fundraising activities and had to mainly rely on individual supporters and volunteers taking initiative and raising funds or donating directly through fundraising services.

There are plans to reactivate fundraising events, like Dragon Boat Racing, as soon as restrictions are lifted and branch leadership are confident in participants safety. However, due to substantial level of reserves, Trustees decided not to run the Annual Appeal this year.

(d) Other significant events

In September 2021 the Branch had appointed a new Director, Susheel Chumber. This is the outcome of a regular procedure, repeating every 3 years. It is coordinated by Regional Director and based on extensive consultation with volunteers of the Branch.

In addition to Bristol City Council's policy to reduce the access of vehicles in the city centre (in particular the difficulty in getting to St Nicholas Street), and its emphasis on changing the use and environment of the district from commercial to entertainment, confirmation of the upcoming Clean Air Zone creates additional volunteers for accessibility, safety and the cost of volunteering. This particularly difficult during a time when Bristol Samaritans is focussing on Equity, Diversity and Inclusivity. This has resulted in Bristol Samaritans to initiate a "Plan for Bristol" project, a long term project to determine whether the Branch remains at St Nicholas Street, is relocated, or the possibility of a satellite "out of town" branch in addition to our current provision. This is with the aim to address current issues and prominent risks, as well as look for opportunities to better service our community.

A team is appointed to investigate the options and possibilities open to us to meet these challenges. Their brief includes proposals to assess and compare options and associated pro's and cons, including costs. Although this work is far from any conclusions, Trustees decided to create dedicated Relocation reserve in case alternative scenarios appear more attractive.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

For callers who prefer not to use the phone, but require immediate support, the Central Charity is working on an on-line chat service to talk to a Samaritan via instant messaging, in real time. As this service is finalised and rolled out, Bristol Samaritans will need to retain focus on increasing capacity to reach more callers in more ways.

(e) Plans for the future

Due to the exceptional current circumstances, related to the impact of the COVID-19 virus, the main priority is to ensure continuity of the ever more valuable and demanded service to the increasing vulnerable part of the community, at the same time safeguarding volunteers' wellbeing and minimising the risks they need to take to perform their duties. Government advice is continuously monitored and is being strictly adhered to.

Bristol Samaritans plans for the coming years is to focus attention on the following:

- Increasing our reach and impact in the local community, as well as partnerships, focussing our outreach and activities on high risk groups, with the ultimate aim that suicide rates in the Bristol area begin to reduce. As all of our activities are run by volunteers, this will first require an upscaling of capacity through recruiting more of them.
- Equity, Diversity and Inclusivity, ensuring that all volunteers have a sense of place and belonging in the charity, and are enabled as far as possible to contribute to our vision that fewer people die by suicide.

3) FINANCIAL REVIEW

FINANCIAL POLICIES

The Branch Accounts must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

Financial Policies and Procedures, approved by Trustees in May 2017 and reviewed in May 2022 specify the following key principles in relation to Reserves and Investment:

- (1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.
- (2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).
- (3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is performing poorly, full impact of COVID-19 is still hard to predict. The level of donations is expected to fall significantly. At the same time, rental income is expected to remain stable, and there is sufficient government support available. As a result, it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £75,900.
- (4) In line with ongoing assessment of current and alternative Branch locations, Trustees decided to continue to hold specific **Relocation reserve** of £50,000 (with upper limit of £200,000).
- (5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.
- (6) **Free Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £21,214 as at 31.03.2022

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

3) FINANCIAL REVIEW (Continued)

FINANCIAL POLICIES (Continued)

Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 2 Trustees (2021: 3 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £154 (2020: £102).

RESULTS FOR THE PERIOD

Income from all sources, excluding the un-realised gain on investment assets, fell slightly compare to previous year at £38,372, out of which sustainable rent income from The Burger Theory is 40% at £17,500. This also includes £2,150 of restricted funding for Community Cohesion Programme with GWR (Great Western Railway).

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal for the fifth year in a row. However this remains a potential source of additional income should the Branch need to raise funds for some purpose, e.g. relocation.

General donations in this period remained high at £17,776, including a generous donations from a club, some Gift Aid and restricted funding. Otherwise level of donations continued to remain pretty low, as well as fundraising, which was very limited due to Covid related restrictions and amounted to £2,180 against £2,517 the year before. In such circumstances we ever more rely on continuous support from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

After a period of economic growth and strong performance of Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management, the financial markets went into a period of uncertainty, and the fund's value dropped for £726. It is a clear reminder that this source of income is heavily dependent on macro-economic trends and performance significantly varies even when based on the chosen risk/benefit strategy, which for the branch has not changed and is long term low risk.

Net expenditure (before contributions to Central Funds) in the period remained significantly affected by Covid, but grew to £34,140 vs £27,664 a year before. Main increases were in insurance premium and volunteer expenses, including taxis.

3) FINANCIAL REVIEW (Continued)

RESULTS FOR THE PERIOD (Continued).

Overall financial position however remains strong, liquid funds have amounting to substantial £166,704, which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing review of premises' fitness for the future, which might result in necessity to reallocate. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to keep the dedicated reserve for such a purpose at £50,000.

It is also worth noting, that such high level of reserves triggered much more significant contribution to the Central Samaritans Charity, which according to the agreed rules grew from £9,552 last year to £20,505.

In adherence with the updated Branch's Reserves Policy the designated operational reserve was decreased by £9,336 to £75,900 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expenses categories mentioned in Notes 6 to 11 of the financial statements).

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans General Office with all the needs of trustees in mind.

ORGANISATION OF THE BRISTOL BRANCH

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone, by email and face to face in the interview room. In addition mobile phone texting service is operated for users. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Volunteer Journey; Recruitment; Core Training; Embed Training; Mentoring; Continuous Development; Volunteer support; Caller Support & Safeguarding & Leading; IT and Comms; Change & Internal comms; Outreach; Community; Prisons; Delegated Chair of Trustees; Deputy with Floating Brief

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- 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 presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

Mr S. Chumber

Director and Chair of Trustee Board

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol

The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

The Trustees

Susheel Chumber	(Director and Chair)	- appointed October 2021
Alex Cheremukhin	(Branch Treasurer)	
Keith Tempest	(Branch Secretary)	- appointed October 2021
Robert Morgan		
Alan Crawford		
David Parker		
Kevin Kirwan		- appointed October 2021
Stephen Wood		- appointed October 2021
Karin Burnett		- appointed October 2021
Helen Turner		- appointed October 2021
Bernie Gilbert		- resigned October 2021
Maggie Cameron		- resigned October 2021
Jeff Evans		- resigned October 2021

Registered Office 37, St Nicholas Street
Bristol, BS1 1TP.

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers and other Financial Advisers Barclays Bank plc
54, Lombard St
London EC3P 3AH.

Crystal Wealth Management
19, Portland Square
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2022.

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 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

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date:

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Income from:					
<u>Donations and legacies</u>					
Donations	2	15,626	2,150	17,776	18,508
Local Authority & Prison Grants	3	914	-	914	4,853
Total Donations and Legacies		16,540	2,150	18,690	23,361
<u>Investments</u>	4	17,502	-	17,502	17,508
<u>Other trading activities</u>	5	2,180	-	2,180	2,517
Total Income		36,222	2,150	38,372	43,386
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	18,131	-	18,131	15,893
Contributions to Central Funds	7	20,506	-	20,506	9,552
Operational Expenses	8,9,10	11,663	-	11,663	9,037
Sundry Expenses	11	4,345	-	4,345	2,733
Total Charitable Activities		54,645	-	54,645	37,215
<u>Raising Funds</u>		45	-	45	-
Total Expenditure		54,690	-	54,690	37,215
Other recognised gains / (losses)					
Gains / (losses) on Investments	14	(726)	-	(726)	26,815
Net Income/(expenditure)		(19,194)	2,150	(17,044)	32,986
Net Movement in Funds		(19,194)	2,150	(17,044)	32,986
Reconciliation of Funds					
Total Funds Brought Forward	17	629,553	-	629,553	596,567
Total Funds Carried Forward	17	610,359	2,150	612,509	629,553

All movements in funds in the prior year were in unrestricted funds.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

BRISTOL SAMARITANS

BALANCE SHEET
AS AT 31 MARCH 2022

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		31 March 2022	31 March 2021
	NOTE NO	£	£
FIXED ASSETS			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures & Fittings	13	5,365	6,355
<u>Investments</u>	14	136,733	137,459
		<u>599,979</u>	<u>601,695</u>
CURRENT ASSETS			
Debtors & Prepayments	15	7,151	11,741
Cash at Bank & In Hand		29,971	29,118
		<u>37,122</u>	<u>40,859</u>
CREDITORS FALLING DUE WITHIN ONE YEAR			
Creditors & Accruals	16	(24,592)	(13,001)
		<u>(24,592)</u>	<u>(13,001)</u>
NET CURRENT ASSETS		<u>12,530</u>	<u>27,858</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR			
Rental Deposit Account		8,750	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>-</u>	<u>-</u>
NET ASSETS		<u>612,509</u>	<u>629,553</u>
FUNDS			
Restricted funds	18	2,150	-
Unrestricted funds			
Unrestricted - Designated Funds	18	589,146	599,471
Unrestricted - General Funds	18	21,213	30,082
Total funds		<u>612,509</u>	<u>629,553</u>

Approved by the Trustees on2022 and signed on their behalf by:

Susheel Chumber (Branch Chairman).-----
Alexander Cheremukhin (Branch Treasurer).

1) ACCOUNTING POLICIES**a) Basis for accounts preparation**

The financial statements have been 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted 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: 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties (including Covid) about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) IncomeIncome from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

1) ACCOUNTING POLICIES (Continued).

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

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. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

INCOME	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Year ended	Year ended
			31 March	31 March
	£	£	2022	2021
			£	£
2 DONATIONS - GENERAL				
Donations from Individuals	1,702	-	1,702	11,499
Donations from Trusts	2,454	-	2,454	5,395
Donations from Churches	100	-	100	1,028
Donations from Clubs etc.	10,220	-	10,220	200
Donations from Companies	1,150	2,150	3,300	250
Tax Repayment on Covenants/Gift Aid	-	-	-	136
	<u>15,626</u>	<u>2,150</u>	<u>17,776</u>	<u>18,508</u>
3 LOCAL AUTHORITY & PRISON GRANTS				
National Offender Management Service	914	-	914	4,853
	<u>914</u>	<u>-</u>	<u>914</u>	<u>4,853</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	2	-	2	8
	<u>17,502</u>	<u>-</u>	<u>17,502</u>	<u>17,508</u>
5 INCOME FROM OTHER TRADING ACTIVITIES				
Miscellaneous Fund Raising	2,180	-	2,180	2,517
	<u>2,180</u>	<u>-</u>	<u>2,180</u>	<u>2,517</u>
TOTAL INCOME	<u>36,222</u>	<u>2,150</u>	<u>38,372</u>	<u>43,386</u>

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2022	Total Funds Year ended 31 March 2021
	£	£	£	£
6 PREMISES EXPENDITURE				
Water and Sewerage	388	-	388	540
Housekeeping	2,892	-	2,892	2,389
Equipment	3,162	-	3,162	795
Repairs, Maintenance & Health & Safety	3,269	-	3,269	4,288
Gas & Electricity	2,139	-	2,139	2,569
Insurance	4,160	-	4,160	3,325
Rent and Rates	2,121	-	2,121	1,987
	<u>18,131</u>	<u>-</u>	<u>18,131</u>	<u>15,893</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	1,253	-	1,253	1,735
On reserves	19,253	-	19,253	7,817
	<u>20,506</u>	<u>-</u>	<u>20,506</u>	<u>9,552</u>
8 OPERATIONAL EXPENSES				
Postage	146	-	146	234
Volunteers Expenses	3,218	-	3,218	2,021
Taxis	1,645	-	1,645	607
Printing and Stationery	200	-	200	51
Telephone	4,533	-	4,533	4,520
Training	-	-	-	144
Trustee Expenses	154	-	154	102
	<u>9,896</u>	<u>-</u>	<u>9,896</u>	<u>7,679</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	401	-	401	218
10 GOVERNANCE COSTS				
Independent Examination	1,230	-	1,230	1,140
Reporting Expenses	136	-	136	-
	<u>1,366</u>	<u>-</u>	<u>1,366</u>	<u>1,140</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Miscellaneous Expenses	3,355	-	3,355	1,743
	<u>4,345</u>	<u>-</u>	<u>4,345</u>	<u>2,733</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>54,645</u>	<u>-</u>	<u>54,645</u>	<u>37,215</u>
12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:			Total Funds Year ended 31 March 2022	Total Funds Year ended 31 March 2021
			£	£
Independent Examination			1,230	1,140
Depreciation			990	990
Trustees' travel expenses			154	102
(2 Trustees were reimbursed during the year (2021: 3)				

13 TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
COST			
Balance at 01.04.2021	457,881	18,955	476,836
Balance at 31.03.2022	457,881	18,955	476,836
DEPRECIATION			
Balance at 01.04.2021	-	12,600	12,600
Charge for year	-	990	990
Balance at 31.03.2022	-	13,590	13,590
NET BOOK VALUE			
At 31.03.2021	457,881	6,355	464,236
At 31.03.2022	457,881	5,365	463,246

14 FIXED ASSET INVESTMENTS

	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Market value at start of year	137,459	110,644
Net gain / (loss) on revaluation	(726)	26,815
Market value at end of year	136,733	137,459
<u>Analysis of Investments by type</u>		
	£	£
- Investments listed on a recognised stock exchanges	136,733	137,459
<u>Analysis of Skandia Collective Investment Account</u>		
	£	£
Aegon Ethical Corporate Bond Acc	12,141	12,839
Aegon Ethical Equity Acc	2,468	2,588
ASI Global Ethical Corporate Bond Acc	11,987	12,843
ASI Global Ethical Equity Acc	3,158	3,035
BMO Responsible Global Equity	2,237	2,106
EdenTree Responsible & Sustainable Sterling Bond Inc	11,989	12,626
FP WHEB Sustainability	8,595	8,644
Janus Henderson Global Sustainable Equity	11,420	10,675
Jupiter Ecology	19,727	19,308
Liontrust Sustainable Future Corporate Bond	12,583	13,410
Liontrust Sustainable Future Global Growth	2,199	2,153
Rathbone Ethical Bond Acc	13,099	13,920
Royal London Sustainable World Trust	22,806	21,203
Schroder QEP Global Core - U	1,408	1,205
Other non material funds	916	904
	136,733	137,459

15 DEBTORS AND PREPAYMENTS

	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Trade debtors	399	4,989
Prepayments	6,752	6,752
	<u>7,151</u>	<u>11,741</u>

16 CREDITORS & ACCRUALS

	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Trade creditors	2,339	1,910
Accruals & deferred income	22,253	11,091
	<u>24,592</u>	<u>13,001</u>

17 MOVEMENT OF FUNDS

	1 April 2021 £	Income £	Expenditure £	Transfers and Gains £	31 March 2022 £
Restricted Funds	-	2,150	-	-	2,150
Unrestricted funds					
Designated - fixed assets	464,236	-	(990)	-	463,246
Designated - operational reserve	85,235	-	-	(9,335)	75,900
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	30,082	36,222	(53,700)	8,609	21,213
Total unrestricted funds	<u>629,553</u>	<u>36,222</u>	<u>(54,690)</u>	<u>(726)</u>	<u>610,359</u>
Total funds	<u>629,553</u>	<u>38,372</u>	<u>(54,690)</u>	<u>(726)</u>	<u>612,509</u>

17 MOVEMENT OF FUNDS (continued)**Previous year**

	1 April 2020 £	Income £	Expenditure £	Transfers and Gains £	31 March 2021 £
Unrestricted funds					
Designated - fixed assets	465,226	-	(990)	-	464,236
Designated - operational reserve	90,124	-	-	(4,889)	85,235
Designated - relocation reserve	-	-	-	50,000	50,000
General funds	41,217	43,386	(36,225)	(18,296)	30,082
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>

Restricted Funds

These funds can be used only for specific purpose (e.g. project) as specified by the donor or funder.

Unrestricted Funds

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Restricted funds	-	-	2,150	2,150
Unrestricted funds				
Designated funds	463,246	125,900	-	589,146
General funds	-	10,833	10,380	21,213
	<u>463,246</u>	<u>136,733</u>	<u>10,380</u>	<u>610,359</u>
Total Funds	<u>463,246</u>	<u>136,733</u>	<u>12,530</u>	<u>612,509</u>

Previous year

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Unrestricted funds				
Designated funds	464,236	135,235	-	599,471
General funds	-	2,224	27,858	30,082
	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>
Total Funds	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>