

Samaritans of Yeovil, Sherborne & District

Annual Report and Financial Statements

For the Year Ended 31 March 2021

Charity Registered in England and Wales Number: 1168371

Samaritans of Yeovil, Sherborne & District

Contents

For the Year Ended 31 March 2021

	<u>Page</u>
Contents	1
Reference and Administrative Details	2
Trustees' Annual Report	3 - 8
Independent Examiners Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 22

Samaritans of Yeovil, Sherborne & District

Reference and Administrative Details

For the Year Ended 31 March 2021

Trustees and Directors

J Brown
G Curtis
F Dimdore
S Hicks
S Jones
M Litchfield

Registered Office

Morley House
26 West Hendford
Yeovil
Somerset
BA20 1XE

Charity number

1168371

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Investment managers

M&G Investments
10 Fenchurch Avenue
London
EC3M 5AG

CCLA Investments
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Solicitors

Battens Solicitors Limited
Mansion House
Princes Street
Yeovil
BA20 1EP

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

ANNUAL TRUSTEES REPORT

The trustees present their report and examined financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document 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 (FRS 102) (effective 1 January 2019).

Samaritans of Yeovil, Sherborne & District is a charitable incorporated organisation (CIO) registered in England & Wales, registered charity number 1168371. Samaritans of Yeovil, Sherborne & District is an affiliated branch of Samaritans Central Charity. A branch agreement between the Central Charity and the charity sets out the rules governing the affiliation, and an operating agreement provides the rules and guidelines governing the provision of Samaritans services.

Structure, Governance and Management

The governing document is the CIO Association Constitution and the charity was as a charitable incorporated organisation on 21 July 2016.

Current trustees

• J Brown		Elected 30 September 2020
• G Curtis	Vice Director	Elected 30 September 2020
• F Dimdore		Re-elected 30 September 2020
• S Hicks	Branch Director	From 1 January 2020
• S Jones	Secretary	Appointed 31 st July 2021
• M Litchfield	Treasurer	Elected 30 September 2020

Other trustees who served during the period

• S Donald	Secretary	Retired 30 September 2020
• J Goddard	Treasurer	Retired 30 September 2020
• N Lindsay	Secretary	Appointed 10 February 2021, resigned 6 April 2021
• J Reed		Retired 30 September 2020
• S Robertson	Secretary	Elected 30 September 2020, resigned as Secretary February 2021
• S Robertson		Co-opted 10 February 2021 (fundraising), resigned 25 October 2021
• J Symonds		Retired 30 September 2020

The trustee board is responsible for managing the affairs of the charity.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

The chair of the trustee board is the Branch Director who is selected by the charity's members for a period of three years through a consultation process. In addition to the Branch Director, the trustee board comprises a secretary and treasurer (who may be the same person) and up to eight additional trustees who are all elected annually at the Annual General Meeting (AGM). All members of the charity, including the trustees, may nominate individuals for election as elected trustees. The charity's full listening and support volunteers, and the trustees, are eligible to be the charity's members. The trustees may also co-opt up to two additional trustees during the year to fill a skills gap.

All elected and co-opted trustees retire at the next AGM but are eligible for re-election provided they have not served for more than six consecutive years. All trustees undergo the standard mandatory training provided by Samaritans Central Charity.

The Branch Director also heads the branch leadership team (BLT) which comprises the trustees and Deputy Directors appointed by the Branch Director. The leadership team works together to manage the day-to-day running of the charity.

Trustees may be appointed from outside the volunteer body but all Deputy Directors must be listening or support volunteers who have completed the mandatory training.

Decisions made at trustee or BLT meetings are disseminated to the volunteer body by email and at branch meetings. Minutes are available in the Filestore on 3 Rings.

All persons working at our charity are volunteers, we have no paid staff.

Objectives and activities

The charitable objectives are:

- To enable persons in Yeovil, Sherborne & District and the surrounding area as well as elsewhere who are experiencing feelings of distress or 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 incidence 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 Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

As part of the wider Samaritans organisation, we adhere to the long term strategy which was launched in 2015 and describes our vision for the years to 2021, our priority areas and the ways in which we will work better to achieve even greater impact.

To achieve our vision of fewer people dying by suicide, Samaritans as an organisation has identified four priority areas:

- Service: We will improve the quality and consistency of our service
- Access: We will improve access to Samaritans' services
- Influence: We will have stronger and more effective external influence and connections with partners
- Evidence: We will improve collection and application of evidence.

To deliver this, we need to make a 'step change' across three key areas: volunteering, learning and development and the use of digital technology.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

It is important to note that all roles with a Samaritans branch are covered by volunteers, including the administration and management of the branch. This is different to the majority of charities who will have paid staff in these roles and volunteers to cover only support roles and in trustee roles.

In this branch we have a management team of 8 covering the roles of Director, Personnel, Service Delivery, Finance, Training, Premises and Administration. We have estimated that this team in total spends around 130 hours per week focussing on work for the branch which if we take a conservative hourly rate of £15 per hour accrues to £1,950 per week and £101,400 per annum. Samaritans as a whole would not be able to exist without this level of volunteer-led management.

Achievements and performance

As mentioned in the aims and objectives, to achieve the 'step change' transformation and successfully deliver our strategy Samaritans has launched a programme of work called 'There for Everyone'. The programme is evidence-based, developed through consultation with and input from a Volunteer Reference Panel with around 500 members.

In our branch we are working towards these goals by:

- Wider and more varied methods of public awareness and advertising
- Increasing recruitment days from two to three per year
- Increasing training courses from two to three per year
- Building excellent teams for speaking to local organisations
- Expanding our valuable presentation about emotional health in Schools and Colleges
- Providing one to one peer reviews for listening volunteers on an annual basis
- Offering a flexible and varied programme on ongoing training
- Providing a service to Guys Marsh Prison in training and weekly support for a team of prisoners selected to become Listeners (acting in the same way as Samaritans but one to one within the prison)
- Continuing our very successful emotional support work in the A&E department of Yeovil District Hospital
- Working with other local organisations such as Somerset Suicide Bereavement Support Service (SSBSS) and Somerset and Avon Rape and Sexual Abuse Support (SARSAS), by providing a base in Yeovil for their work and additional phone support for SSBSS clients

All these activities have, clearly been affected by Covid-19 and remained more aims than achievements.

Public benefit

The trustees report that the charitable activities, described in the Achievements and performance paragraphs, are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Fundraising

Our fundraising activity is based around local events as each Samaritans branch covers a specific area. Examples of these events are stalls at Christmas and summer fairs and various country shows providing refreshments. We have accepted donations from volunteers and friends who have carried out sponsored swims, treks and such. A majority of these events have been lost in this accounting year due to Covid-19. We do not work with professional fundraisers and thus far we have not applied for grants.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

Following best practice

Samaritans as an organisation is registered with the Fundraising Regulator and we are members of the Institute of Fundraising, the Direct Marketing Association, the Gambling Commission and the Lotteries Council.

Our donor promise sets out our aim to be open, fair and honest in the way we engage with supporters. As a branch we have had no complaints regarding any of our fundraising activities.

Financial Report (to be seen in conjunction with Annual Accounts)

The branch reserves policy is for reserves to cover 18 months of running costs. Each year, the branch makes a contribution to the national organisation based on a system set by Samaritans Central Office as follows:

Contribution to be based on a sliding scale of reserves held in excess of 18 months of total annual unrestricted revenue expenditure.

'Reserves' are defined as:

- Total of Unrestricted Funds (including Designated Funds, if any) less:
 - The net book value of tangible fixed assets (e.g. Property, Fixtures & Fittings,
 - Furnishings, Computer Equipment, Motor Vehicles etc.)

Reserves *include* investments at market value (not cost).

Reserves *exclude* Restricted Funds and Endowment Funds.

The sliding scale of contribution is as follows, with percentages to be applied to each particular segment of reserves:

Reserves in range:	Percentage applied to each segment
18 months – 2 years	5%
2-3 years	10%
3-4 years	20%
4-5 years	30%
In excess of 5 years	40%

Reserves - The charity policy is to hold reserves to cover 18-24 months of running costs; for the current financial year this is difficult to assess, as a new property (the centre at Morley House) has been bought and refurbished and there are still costs to be incurred.

In the 2021/22 financial year, the goal will be to evaluate and set normal running costs for the new building and the extended number of volunteers now recruited.

It is intended to donate a substantial amount to the Samaritans Central Charity for a project to be proposed by them and agreed by the trustees and volunteers of Samaritans of Yeovil Sherborne & District.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

The Statement of Financial Activities shows a net deficit movement in funds of £202,812 for the year (2020: £675,366) and reserves stand at £1,071,390, of which £2,901 is restricted. The free reserves of the charity (net current assets less restricted funds) are £497,208.

In the year ended 31st March 2019, the branch received notification of a substantial legacy from Mr John Grant which was estimated to be to the value of £2,500,000 including a parcel of land on the outskirts of Yeovil. These funds have been received gradually over time, with the final accounting being received in July 2020.

The Future

The new property at Morley House would have allowed us to extend our services and increase our volunteer body but these aims have been severely affected by the Covid-19 pandemic.

Covid-19 Pandemic

The effect of the Pandemic from 1st April 2020 has been noted in all areas of operation. The branch was particularly affected in the first three months of lockdown as volunteers with particular health conditions, or with family in that group, and those over 70, were unable to leave home and cover their normal shift requirement.

The rota of shifts was reduced and throughout the 13 branches in our region, rotas were collaborated on to ensure that Samaritan listeners were available to callers in what is known to be the most crucial times of each day and also that phones were covered for 24 hours.

The branch has made NBC payments to Central charity of £188,240 in the year. Unless a suitable project is put forward by Central charity for us to fund, the remaining cash will sit on our balance sheet and will pay NBC accordingly.

A new training programme has been developed by Samaritans Central Office which will come into effect as the pandemic restrictions reduce.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2021

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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 & 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable 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 maintaining 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 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.

Approved by the Trustees on 9 November 2021 and signed on their behalf by:

M Litchfield

Trustee

Samaritans of Yeovil, Sherborne & District
Independent Examiners Report to the Trustees
For the Year Ended 31 March 2021

I report to the trustees on my examination of the accounts for Samaritans of Yeovil, Sherborne & District ("the charity") for the year ended 31 March 2021.

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 2011 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 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 12 November 2021

Samaritans of Yeovil, Sherborne & District
Statement of Financial Activities
For the Year Ended 31 March 2021

	Notes	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Income and endowments							
Donations	2	28,134	-	28,134	24,016	-	24,016
Charitable activities	3	1,254	1,887	3,141	1,837	1,214	3,051
Other trading activities	4	5,050	-	5,050	5,100	-	5,100
Investment income	5	3,357	-	3,357	2,358	-	2,358
Other income	6	-	-	-	25,000	-	25,000
Total income		37,795	1,887	39,682	58,311	1,214	59,525
Expenditure							
Expenditure on charitable activities	7	242,494	-	242,494	733,762	1,129	734,891
Total expenditure		242,494	-	242,494	733,762	1,129	734,891
Net (expenditure) / income before other recognised (losses) / gains		(204,699)	1,887	(202,812)	(675,451)	85	(675,366)
Realised and unrealised (losses) / gains on investment assets	10	-	-	-	-	-	-
Net movement in funds		(204,699)	1,887	(202,812)	(675,451)	85	(675,366)
Reconciliation of funds							
Fund balances at 1 April 2020		1,273,188	1,014	1,274,202	1,948,639	929	1,949,568
Fund balances at 31 March 21		1,068,489	2,901	1,071,390	1,273,188	1,014	1,274,202

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

Samaritans of Yeovil, Sherborne & District

Balance sheet

As at 31 March 2021

	Notes	Total 2021 £	Total 2020 £
Fixed assets			
Tangible fixed assets	9	477,667	479,343
Investments	10	93,614	93,614
		<u>571,281</u>	<u>572,957</u>
Current assets			
Investments	11	500,000	-
Debtors	12	2,851	671,425
Cash at bank and in hand		194,911	733,319
		<u>697,762</u>	<u>1,404,744</u>
Creditors			
Amounts falling due within one year	13	(197,653)	(703,499)
		<u></u>	<u></u>
Net current assets		<u>500,109</u>	<u>701,245</u>
Net assets		<u>1,071,390</u>	<u>1,274,202</u>
The funds of the charity			
Restricted funds	14	2,901	1,014
Unrestricted funds	14	1,068,489	1,273,188
		<u>1,071,390</u>	<u>1,274,202</u>

Approved by the Board for issue on 9 November 2021 and signed on its behalf by:

M Litchfield

Trustee

S Hicks

Trustee

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

1 Accounting policies

1.1 General information and basis of accounting

Samaritans of Yeovil, Sherborne & District is a charity, registered in England and Wales. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-8.

The financial statements have been prepared in accordance with 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)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

Income from donations is recognised upon receipt.

Income from legacies is accounted for when probate has been granted, there are sufficient assets in the estate, any conditions attached are either in the control of the charity or have been met, and the amount can be reasonably quantified.

Income from investments is accounted for when receivable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Support costs are those functions which assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated to expenditure on charitable activities.

1.4 Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

1.6 Investments

Fixed asset investments are recognised initially at fair value which is normally the transaction price (but excludes any transaction costs). Subsequently, investments are held at market value, with all realised and unrealised gains and losses passing through the SOFA.

Current asset investments is land held which has been sold less than one year from the balance sheet date. It has been valued at the year end at market value (sales proceeds).

1.7 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (or purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separated in the Statement of Financial Activities.

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

1.8 Fixed assets

Fixed assets are valued at cost less depreciation.

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Equipment – 50% / 33% straight line

No depreciation is provided on the freehold property and improvements as the Trustees consider that the carrying value is equivalent to current market value. The property is regularly maintained.

During the prior year, extensive refurbishment works have been carried to the property, which have been expensed in the accounts to maintain the property valuation in the accounts at a market valuation.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

1.10 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.12 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to charitable purposes.

1.13 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.14 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets- trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost and details are in note 17. Investments are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank- is classified as a basic financial instrument and is measured at face value.

Financial liabilities- trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17.

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

2 Donations

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Gift aid donations	10	-	10	1,309	-	1,309
Other donations and gifts	14,890	-	14,890	18,056	-	18,056
Legacies received	13,234	-	13,234	4,651	-	4,651
	<u>28,134</u>	<u>-</u>	<u>28,134</u>	<u>24,016</u>	<u>-</u>	<u>24,016</u>

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Fund raising	1,254	-	1,254	1,837	-	1,837
Prison reimbursement	-	1,887	1,887	-	1,214	1,214
Services provided	-	-	-	-	-	-
	<u>1,254</u>	<u>1,887</u>	<u>3,141</u>	<u>1,837</u>	<u>1,214</u>	<u>3,051</u>

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Rent income	5,050	-	5,050	5,100	-	5,100
	<u>5,050</u>	<u>-</u>	<u>5,050</u>	<u>5,100</u>	<u>-</u>	<u>5,100</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Bank interest	188	-	188	361	-	361
Dividends	3,169	-	3,169	1,997	-	1,997
	<u>3,357</u>	<u>-</u>	<u>3,357</u>	<u>2,358</u>	<u>-</u>	<u>2,358</u>

6 Other income

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Profit on disposal of fixed asset	-	-	-	25,000	-	25,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

7 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Direct costs						
Provision of services	-	-	-	77	-	77
Light, heat and power	6,240	-	6,240	6,218	-	6,218
Rates	137	-	137	1,186	-	1,186
Insurance	853	-	853	1,415	-	1,415
Travel and expenses	11,494	-	11,494	15,077	1,129	16,206
Repairs and maintenance	15,312	-	15,312	316,578	-	316,578
Training and recruitment	2,308	-	2,308	10,701	-	10,701
Travel	308	-	308	-	-	-
Telephone and broadband	245	-	245	2,664	-	2,664
Cleaning	3,039	-	3,039	1,975	-	1,975
Sundry	48	-	48	1,905	-	1,905
	<u>39,984</u>	<u>-</u>	<u>39,984</u>	<u>357,796</u>	<u>1,129</u>	<u>358,925</u>
Support costs						
Advertising and publicity	4,029	-	4,029	11,869	-	11,869
Printing, postage and stationery	4,400	-	4,400	1,670	-	1,670
Depreciation	1,676	-	1,676	9,499	-	9,499
Contribution to Samaritans South West costs	188,240	-	188,240	328,991	-	328,991
	<u>198,345</u>	<u>-</u>	<u>198,345</u>	<u>352,029</u>	<u>-</u>	<u>352,029</u>
Governance costs						
Independent Examination	1,000	-	1,000	1,000	-	1,000
Accountancy	1,160	-	1,160	2,500	-	2,500
Legal fees	35	-	35	10,110	-	10,110
Professional fees	1,970	-	1,970	10,327	-	10,327
	<u>4,165</u>	<u>-</u>	<u>4,165</u>	<u>23,937</u>	<u>-</u>	<u>23,937</u>
	<u>242,494</u>	<u>-</u>	<u>242,494</u>	<u>733,762</u>	<u>1,129</u>	<u>734,891</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

8 Wages and salaries

The charity has no employees, and hence none that receive remuneration of over £60,000 (2020: none).

The trustees did not receive any remuneration or benefits from the charity during the year (2020: none).

Four trustees were reimbursed for travel expenses totalling £653 during the year (2020: Five - £2,429).

9 Tangible Assets

	Freehold Property £	Equipment £	Total £
Cost			
At 1 April 2020	477,614	19,230	496,844
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	477,614	19,230	496,844
Depreciation			
At 1 April 2020	-	17,501	17,501
Charge for the year	-	1,676	1,676
At 31 March 2021	-	19,177	19,177
Net book value			
At 31 March 2021	477,614	53	477,667
At 31 March 2020	477,614	1,729	479,343

10 Fixed asset investments

	2021	2020
	£	£
Movements in fixed assets investments:		
Market value as at 1 April 2020	93,614	93,614
Disposals at carrying value	-	-
Realised losses on disposals	-	-
Unrealised (losses) / gain on revaluation	-	-
	<hr/>	<hr/>
Market value as at 31 March 2021	93,614	93,614
	<hr/> <hr/>	<hr/> <hr/>

The investments are held as follows:

Listed investments	93,614	93,614
Cash and cash equivalents	-	-
	<hr/>	<hr/>
Market value as at 31 March 2021	93,614	93,614
	<hr/> <hr/>	<hr/> <hr/>

11 Current investments

	Total	Total
	2021	2020
	£	£
Land held for resale	500,000	-
	<hr/> <hr/>	<hr/> <hr/>

Samaritans of Yeovil, Sherborne & District
Notes to the Financial Statements
For the Year Ended 31 March 2021

12 Debtors

	Total 2021 £	Total 2020 £
Trade debtors	1,000	2,000
Prepayments and accrued income	1,851	669,025
Other debtors	-	400
	<hr/>	<hr/>
	2,851	671,425
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	7,253	4,062
Accruals	2,160	2,160
Other creditors	188,240	697,277
	<hr/>	<hr/>
	197,653	703,499
	<hr/>	<hr/>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

14 Statement of funds

	Opening Balance 01/04/20 £	Income £	Expenditure £	Transfers £	Closing Balance 31/03/21 £
Restricted funds					
Prison listening scheme	1,014	1,887	-	-	2,901
Unrestricted funds	1,273,188	37,795	(242,494)	-	1,068,489
Total funds	1,274,202	39,682	(242,494)	-	1,071,390

Statement of funds – 2020

	Opening Balance 01/04/19 £	Income £	Expenditure £	Transfers £	Closing Balance 31/03/20 £
Restricted funds					
Prison listening scheme	929	1,214	(1,129)	-	1,014
Unrestricted Funds	1,948,639	58,311	(733,762)	-	1,273,188
Total funds	1,949,568	59,525	(734,891)	-	1,274,202

The Prison listening scheme is a programme where Samaritans train carefully selected prisoners to be Listeners, acting as confidential support to other prisoners as Samaritans do in the wider world but face to face in prison. It is funded by NOMS (National Offender Management Service, a government department, and all expenditure is refunded by them via the Prison Branch Grants office at Samaritans Central Office.

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

15 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Tangible assets	477,667	-	477,667	479,343	-	479,343
Investments	93,614	-	93,614	93,614	-	93,614
Net current assets	497,208	2,901	500,109	700,231	1,014	701,245
	<u>1,068,489</u>	<u>2,901</u>	<u>1,071,390</u>	<u>1,273,188</u>	<u>1,014</u>	<u>1,274,202</u>

16 Related party transactions

There were no related party transactions during the year (2020: none).

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2021

17 Financial instruments**Categorisation of financial instruments**

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure account	593,614	93,614
Financial assets that are debt instruments measured at amortised cost	195,911	1,403,802
	<u>789,525</u>	<u>1,497,416</u>
Financial liabilities measured at amortised cost	<u>197,653</u>	<u>703,499</u>

Item of income, expenditure, gain or losses

	Income £	Expense £	Net gains £	Net losses £
2021				
Financial assets measured at fair value through income and expenditure account	3,169	-	-	-
Financial assets that are debt instruments measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u></u>	<u></u>	<u></u>	<u></u>
2020				
Financial assets measured at fair value through income and expenditure account	1,997	-	-	-
Financial assets that are debt instruments measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u></u>	<u></u>	<u></u>	<u></u>

18 Post balance sheet event

The land held within current asset investments was disposed of post year end. The completion of the land sale was on 16th April 2021, with the purchase price being £500,000.