

Samaritans of Yeovil, Sherborne & District

Annual Report and Financial Statements

For the Year Ended 31 March 2022

Charity Registered in England and Wales Number: 1168371

Samaritans of Yeovil, Sherborne & District

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For the Year Ended 31 March 2022

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Samaritans of Yeovil, Sherborne & District

Reference and Administrative Details

For the Year Ended 31 March 2022

Trustees and Directors

I Dibben
F Dimdore
S Hicks
S Jones
K McElligott

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

ANNUAL TRUSTEES REPORT

The trustees present their report and examined financial statements of the charity for the year ended 31 March 2022.

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

• F Dimdore		Re-elected 30 September 2020
• S Hicks	Branch Director	From 1 January 2020
• S Jones	Secretary	Appointed 31 st July 2021
• K McElligott	Treasurer	Elected 14 December 2021
• I Dibben	Premises/H&S	Elected 16 February 2022

Other trustees who served during the period

• S Robertson		Co-opted 10 February 2021 (fundraising), resigned 25 October 2021
• M Litchfield		Resigned 14 December 2021
• J Brown		Resigned 21 March 2022
• G Curtis	Vice Director	Resigned 14 December 2021

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 2022

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 nationally 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 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 2022

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 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). This service has been on hold, due to the pandemic, but has resumed in October 2022
- Continuing our very successful emotional support work in the A&E department of Yeovil District Hospital. This service continues to be on hold, due to the pandemic

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 usually 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. There have been no fundraising events during the year ended 31st March 2022, however these are resuming towards the end of 2022.

Samaritans of Yeovil, Sherborne & District

Trustees' Report

For the Year Ended 31 March 2022

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 continues to be difficult to assess, as the property (the centre at Morley House) continues to incur costs for necessary improvements and maintenance that were not carried out in the year of purchase.

In the 2022/23 financial year, the goal will be to evaluate and set normal running costs for the new building and explore potential income generating activities.

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 2022

The Statement of Financial Activities shows a net deficit movement in funds of £177,727 for the year (2021: £202,812) and reserves stand at £893,663 (2021: £1,071,390), of which £5,327 is restricted (2021: £2,901). The free reserves of the charity (net current assets less restricted funds) are £321,181 (2021: £497,208).

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

During the Pandemic, 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. This reduced rota is still in operation.

The branch has made NBC payments to Central charity of £143,993 in the year (2021: £188,240). 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 2022

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 8th November 2022 and signed on their behalf by:

K McElligott

Trustee

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 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 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: 10th November 2022

Samaritans of Yeovil, Sherborne & District
Statement of Financial Activities
For the Year Ended 31 March 2022

	Notes	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Income and endowments							
Donations	2	18,745	-	18,745	28,134	-	28,134
Charitable activities	3	2,702	2,426	5,128	1,254	1,887	3,141
Other trading activities	4	1,174	-	1,174	5,050	-	5,050
Investment income	5	2,463	-	2,463	3,357	-	3,357
Other income	6	690	-	690	-	-	-
Total income		25,774	2,426	28,200	37,795	1,887	39,682
Expenditure							
Expenditure on charitable activities	7	199,749	-	199,749	242,494	-	242,494
Total expenditure		199,749	-	199,749	242,494	-	242,494
Net (expenditure) / income before other recognised (losses) / gains		(173,975)	2,426	(171,549)	(204,699)	1,887	(202,812)
Realised and unrealised (losses) / gains on investment assets	10	(6,178)	-	(6,178)	-	-	-
Net movement in funds		(180,153)	2,426	(177,727)	(204,699)	1,887	(202,812)
Reconciliation of funds							
Fund balances at 1 April 2020		1,068,489	2,901	1,071,390	1,273,188	1,014	1,274,202
Fund balances at 31 March 22		888,336	5,327	893,663	1,068,489	2,901	1,071,390

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 2022

	Notes	Total 2022 £	Total 2021 £
Fixed assets			
Tangible fixed assets	9	479,719	477,667
Investments	10	87,436	93,614
		<u>567,155</u>	<u>571,281</u>
Current assets			
Investments	11	-	500,000
Debtors	12	3,557	2,851
Cash at bank and in hand		474,733	194,911
		<u>478,290</u>	<u>697,762</u>
Creditors			
Amounts falling due within one year	13	(151,782)	(197,653)
		<u></u>	<u></u>
Net current assets		<u>326,508</u>	<u>500,109</u>
Net assets		<u>893,663</u>	<u>1,071,390</u>
The funds of the charity			
Restricted funds	14	5,327	2,901
Unrestricted funds	14	888,336	1,068,489
		<u>893,663</u>	<u>1,071,390</u>

Approved by the Board for issue on 8th November 2022 and signed on its behalf by:K McElligott
TrusteeS Hicks
Trustee

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

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 2022

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. Extensive refurbishment works have been carried to the property in previous years, 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 2022

2 Donations

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Gift aid donations	1,485	-	1,485	10	-	10
Other donations and gifts	17,260	-	17,260	14,890	-	14,890
Legacies received	-	-	-	13,234	-	13,234
	<u>18,745</u>	<u>-</u>	<u>18,745</u>	<u>28,134</u>	<u>-</u>	<u>28,134</u>

3 Charitable activities

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Fund raising	2,702	-	2,702	1,254	-	1,254
Prison reimbursement	-	2,426	2,426	-	1,887	1,887
	<u>2,702</u>	<u>2,426</u>	<u>5,128</u>	<u>1,254</u>	<u>1,887</u>	<u>3,141</u>

4 Other trading activities

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Rent income	1,174	-	1,174	5,050	-	5,050
	<u>1,174</u>	<u>-</u>	<u>1,174</u>	<u>5,050</u>	<u>-</u>	<u>5,050</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

5 Investment income

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Bank interest	55	-	55	188	-	188
Dividends	2,408	-	2,408	3,169	-	3,169
	<u>2,463</u>	<u>-</u>	<u>2,463</u>	<u>3,357</u>	<u>-</u>	<u>3,357</u>

6 Other income

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Insurance claim	690	-	690	-	-	-
	<u>690</u>	<u>-</u>	<u>690</u>	<u>-</u>	<u>-</u>	<u>-</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

7 Expenditure on charitable activities

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Direct costs						
Light, heat and power	8,767	-	8,767	6,240	-	6,240
Rates	384	-	384	137	-	137
Insurance	798	-	798	853	-	853
Travel and expenses	8,700	-	8,700	11,494	-	11,494
Repairs and maintenance	12,792	-	12,792	15,312	-	15,312
Training and recruitment	-	-	-	2,308	-	2,308
Travel	592	-	592	308	-	308
Telephone and broadband	2,563	-	2,563	245	-	245
Cleaning	2,322	-	2,322	3,039	-	3,039
Sundry	583	-	583	48	-	48
	<u>37,501</u>	<u>-</u>	<u>37,501</u>	<u>39,984</u>	<u>-</u>	<u>39,984</u>
Support costs						
Advertising and publicity	1,799	-	1,799	4,029	-	4,029
Printing, postage and stationery	1,013	-	1,013	4,400	-	4,400
Depreciation	380	-	380	1,676	-	1,676
Contribution to Samaritans South West costs	143,993	-	143,993	188,240	-	188,240
	<u>147,185</u>	<u>-</u>	<u>147,185</u>	<u>198,345</u>	<u>-</u>	<u>198,345</u>
Governance costs						
Independent Examination	1,000	-	1,000	1,000	-	1,000
Accountancy	1,435	-	1,435	1,160	-	1,160
Legal fees	-	-	-	35	-	35
Professional fees	12,628	-	12,628	1,970	-	1,970
	<u>15,063</u>	<u>-</u>	<u>15,063</u>	<u>4,165</u>	<u>-</u>	<u>4,165</u>
	<u>199,749</u>	<u>-</u>	<u>199,749</u>	<u>242,494</u>	<u>-</u>	<u>242,494</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

8 Wages and salaries

The charity has no employees, and hence none that receive remuneration of over £60,000 (2021: none).

The trustees did not receive any remuneration or benefits from the charity during the year (2021: none).

Three trustees were reimbursed for travel expenses totalling £592 during the year (2021: Four - £653).

9 Tangible Assets

	Freehold Property £	Equipment £	Total £
Cost			
At 1 April 2021	477,614	19,230	496,844
Additions	-	2,432	2,432
Disposals	-	-	-
At 31 March 2022	477,614	21,662	499,276
Depreciation			
At 1 April 2021	-	19,177	19,177
Charge for the year	-	380	380
At 31 March 2022	-	19,557	19,557
Net book value			
At 31 March 2022	477,614	2,105	479,719
At 31 March 2021	477,614	53	477,667

10 Fixed asset investments

	2022	2021
	£	£
Movements in fixed assets investments:		
Market value as at 1 April 2021	93,614	93,614
Unrealised (losses) / gain on revaluation	(6,178)	-
	<u>87,436</u>	<u>93,614</u>
Market value as at 31 March 2022	<u>87,436</u>	<u>93,614</u>
 The investments are held as follows:		
Listed investments	87,436	93,614
Cash and cash equivalents	-	-
	<u>87,436</u>	<u>93,614</u>
Market value as at 31 March 2022	<u>87,436</u>	<u>93,614</u>

11 Current investments

	Total	Total
	2022	2021
	£	£
Land held for resale	-	500,000
	<u>-</u>	<u>500,000</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

12 Debtors

	Total 2022 £	Total 2021 £
Trade debtors	-	1,000
Prepayments and accrued income	2,982	1,851
Other debtors	575	-
	<u>3,557</u>	<u>2,851</u>

13 Creditors: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	4,374	7,253
Accruals	3,415	2,160
Other creditors	143,993	188,240
	<u>151,782</u>	<u>197,653</u>

Samaritans of Yeovil, Sherborne & District

Notes to the Financial Statements

For the Year Ended 31 March 2022

14 Statement of funds

	Opening Balance 01/04/21 £	Income £	Expenditure £	Transfers/ losses £	Closing Balance 31/03/22 £
Restricted funds					
Prison listening scheme	2,901	2,426	-	-	5,327
Unrestricted funds	1,068,489	25,774	(199,749)	(6,178)	888,336
Total funds	<u>1,071,390</u>	<u>28,200</u>	<u>(199,749)</u>	<u>(6,178)</u>	<u>893,663</u>

Statement of funds – 2021

	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	<u>1,274,202</u>	<u>39,682</u>	<u>(242,494)</u>	<u>-</u>	<u>1,071,390</u>

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.

15 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Tangible assets	479,719	-	479,719	477,667	-	477,667
Investments	87,436	-	87,436	93,614	-	93,614
Net current assets	321,181	5,327	326,508	497,208	2,901	500,109
	<u>888,336</u>	<u>5,327</u>	<u>893,663</u>	<u>1,068,489</u>	<u>2,901</u>	<u>1,071,390</u>

16 Related party transactions

There were no related party transactions during the year (2021: none).

17 Financial instruments

Categorisation of financial instruments

	2022 £	2021 £
Financial assets measured at fair value through income and expenditure account	87,436	593,614
Financial assets that are debt instruments measured at amortised cost	474,733	195,911
	<u>562,169</u>	<u>789,525</u>
Financial liabilities measured at amortised cost	<u>151,722</u>	<u>197,653</u>

Item of income, expenditure, gain or losses

	Income £	Expense £	Net gains £	Net losses £
2022				
Financial assets measured at fair value through income and expenditure account	2,408	-	-	-
Financial assets that are debt instruments measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u></u>	<u></u>	<u></u>	<u></u>
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>