

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023

for
Samaritans of Ipswich
and East Suffolk

Ballams Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

**Samaritans of Ipswich
and East Suffolk**

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

**Samaritans of Ipswich
and East Suffolk**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's structure was changed on 11 August 2016 to that of an association, charitable incorporated organisation (CIO) and is controlled by its governing document, a constitution, filed on that date.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168725

Principal address

140 St Helens Street
Ipswich
Suffolk
IP4 2LE

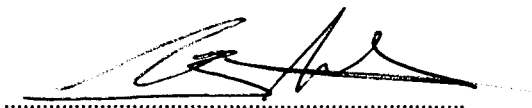
Trustees

C Stuart - Treasurer
Mrs A Reeve - Secretary
S Alder
Mrs J Cassidy
S Coulter - Director
T P Hammond
Mrs J E Riley
Mrs N I Beach
M Le Corre

Independent Examiner

M J Mortimer FCA FCCA
Ballams Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

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



.....
C Stuart - Trustee

**Independent Examiner's Report to the Trustees of
Samaritans of Ipswich
and East Suffolk**

Independent examiner's report to the trustees of Samaritans of Ipswich and East Suffolk

I report to the charity trustees on my examination of the accounts of Samaritans of Ipswich and East Suffolk (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

M J Mortimer FCA FCCA

Ballams Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Date:

**Samaritans of Ipswich
and East Suffolk**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,004	-	6,004	36,884
Other trading activities	2	69,659	-	69,659	63,085
Total		75,663	-	75,663	99,969
EXPENDITURE ON					
Raising funds		65,425	-	65,425	56,953
Charitable activities					
Emergency support		22,514	-	22,514	22,963
Other		8,888	-	8,888	6,908
Total		96,827	-	96,827	86,824
NET INCOME/(EXPENDITURE)		(21,164)	-	(21,164)	13,145
RECONCILIATION OF FUNDS					
Total funds brought forward		179,506	-	179,506	166,361
TOTAL FUNDS CARRIED FORWARD		158,342	-	158,342	179,506

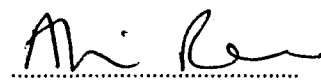
The notes form part of these financial statements

**Samaritans of Ipswich
and East Suffolk**

**Statement of Financial Position
31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	92,879	-	92,879	97,230
CURRENT ASSETS					
Stocks	7	2,520	-	2,520	2,400
Debtors	8	6,454	-	6,454	7,162
Cash in hand		57,415	-	57,415	72,714
		<u>66,389</u>	<u>-</u>	<u>66,389</u>	<u>82,276</u>
CREDITORS					
Amounts falling due within one year	9	(926)	-	(926)	-
NET CURRENT ASSETS		<u>65,463</u>	<u>-</u>	<u>65,463</u>	<u>82,276</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>158,342</u>	<u>-</u>	<u>158,342</u>	<u>179,506</u>
NET ASSETS		<u>158,342</u>	<u>-</u>	<u>158,342</u>	<u>179,506</u>
FUNDS	10				
Unrestricted funds				<u>158,342</u>	<u>179,506</u>
TOTAL FUNDS				<u>158,342</u>	<u>179,506</u>

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



A Reeve - Trustee

**Samaritans of Ipswich
and East Suffolk**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- 2% straight line on buildings
Fixtures and fittings	- 33% on reducing balance and 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Samaritans of Ipswich
and East Suffolk**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,876	2,719
Shop income	64,858	55,341
"100" Club	306	504
N.O.M.S	1,619	4,521
	<u>69,659</u>	<u>63,085</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Shop manageress	1	1
Deputy shop manager	1	1
Cleaner	1	1
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,884	-	36,884
Other trading activities	63,085	-	63,085
Total	<u>99,969</u>	<u>-</u>	<u>99,969</u>
EXPENDITURE ON			
Raising funds	56,953	-	56,953
Charitable activities			
Emergency support	22,963	-	22,963
Other	6,908	-	6,908

**Samaritans of Ipswich
and East Suffolk**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
Total	86,824	-	86,824
NET INCOME	13,145	-	13,145
RECONCILIATION OF FUNDS			
Total funds brought forward	166,361	-	166,361
TOTAL FUNDS CARRIED FORWARD	179,506	-	179,506

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022 and 31 March 2023	186,883	48,365	17,851	253,099
DEPRECIATION				
At 1 April 2022	92,110	47,695	16,064	155,869
Charge for year	3,737	167	447	4,351
At 31 March 2023	95,847	47,862	16,511	160,220
NET BOOK VALUE				
At 31 March 2023	91,036	503	1,340	92,879
At 31 March 2022	94,773	670	1,787	97,230

7. STOCKS

	2023 £	2022 £
Stocks	2,520	2,400

**Samaritans of Ipswich
and East Suffolk**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	100	100
VAT	1,966	1,764
Prepayments and accrued income	4,388	5,298
	<u>6,454</u>	<u>7,162</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	926	-
	<u>926</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23 £
Unrestricted funds			
General fund	179,506	(21,164)	158,342
	<u>179,506</u>	<u>(21,164)</u>	<u>158,342</u>
TOTAL FUNDS	<u>179,506</u>	<u>(21,164)</u>	<u>158,342</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	75,663	(96,827)	(21,164)
	<u>75,663</u>	<u>(96,827)</u>	<u>(21,164)</u>
TOTAL FUNDS	<u>75,663</u>	<u>(96,827)</u>	<u>(21,164)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22 £
Unrestricted funds			
General fund	166,361	13,145	179,506
	<u>166,361</u>	<u>13,145</u>	<u>179,506</u>
TOTAL FUNDS	<u>166,361</u>	<u>13,145</u>	<u>179,506</u>

**Samaritans of Ipswich
and East Suffolk**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,969	(86,824)	13,145
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,969</u>	<u>(86,824)</u>	<u>13,145</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	166,361	(8,019)	158,342
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>166,361</u>	<u>(8,019)</u>	<u>158,342</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,632	(183,651)	(8,019)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>175,632</u>	<u>(183,651)</u>	<u>(8,019)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Samaritans of Ipswich
and East Suffolk**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations, grants and gifts	5,490	34,884
Gift aid	514	2,000
	<hr/> 6,004	<hr/> 36,884
Other trading activities		
Fundraising events	2,876	2,719
Shop income	64,858	55,341
"100" Club	306	504
N.O.M.S	1,619	4,521
	<hr/> 69,659	<hr/> 63,085
Total incoming resources	75,663	99,969
EXPENDITURE		
Other trading activities		
Opening stock	2,400	1,647
Wages	26,133	26,632
Other selling costs	39,412	31,074
Closing stock	(2,520)	(2,400)
	<hr/> 65,425	<hr/> 56,953
Charitable activities		
Business rates	483	691
Insurance	1,923	1,908
Water light and heat	3,992	3,239
Emergency telephone	3,014	2,824
Advertising and publicity	1,849	1,313
Repairs and renewals	2,751	6,323
Cleaning and housekeeping	2,843	1,188
Volunteer travel expenses	1,450	1,294
Freehold property depreciation	3,364	3,364
Fixtures & fittings depreciation	168	223
Motor vehicle depreciation	447	596
	<hr/> 22,284	<hr/> 22,963
Support costs		
Management		
Business rates	54	77
Carried forward	54	77

This page does not form part of the statutory financial statements

**Samaritans of Ipswich
and East Suffolk**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
Management		
Brought forward	54	77
Water light and heat	444	360
Printing postage & stationery	96	177
Sundries	3,268	1,991
Professional fees	1,023	995
Vehicle expenses	1,676	854
Branch affiliation fee	1,540	-
Repairs and renewals	306	703
Cleaning and housekeeping	316	132
Conference expenses	21	1,245
Freehold property depreciation	374	374
	<hr/> 9,118	<hr/> 6,908
Total resources expended	<hr/> 96,827	<hr/> 86,824
Net (expenditure)/income	<hr/> (21,164) <hr/>	<hr/> 13,145 <hr/>