

# CHESTERFIELD SAMARITANS

England & Wales · Charity number 1170279

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-11-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Samaritans  
121 Saltergate  
Chesterfield  
S40 1NH

**Phone** 01246205613

**Email** [chesterfield.director@samaritans.org](mailto:chesterfield.director@samaritans.org)

**Website** <http://www.samaritans.org/branches/chesterfield-samaritans>

## Activities

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**Objects:** TO ENABLE PERSONS IN CHESTERFIELD AND THE SURROUNDING AREAS 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 OBJECTIVES.

**Activities:** Chesterfield Samaritans provides a listening service to those in emotional distress and despair.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Derbyshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,782	£60,186	-	-
2024-03-31	£70,787	£56,240	-	-
2023-03-31	£22,902	£51,367	-	-
2022-03-31	£13,718	£27,353	-	-
2021-03-31	£34,299	£25,914	-	-

## Trustees

Name	Role	Appointed
<b>Gabrielle Vauclair</b>	Chair	2024-01-15
Arthur David Maddox		2023-02-20
Jannette Ann Lynegar		2024-07-06
Kay Helen Dickinson		2024-07-01
Lorna Francis		2025-12-15

## Linked charities

- CHESTERFIELD SAMARITANS (1170279-1)

**CHESTERFIELD SAMARITANS**

England & Wales - Charity number 1170279

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# Accounts

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CHARITY COMMISSION No. 1170279

**CHESTERFIELD SAMARITANS**

**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**



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## Trustees & Officers

<b>Trustees</b>	Ms G Vauclair	Director & Chair of Board of Trustees
	Ms KH Dickinson	Secretary (Appointed 01/07/24)
	Ms JA Lynegar	(Appointed 06/07/24)
	Mr D Maddox	Treasurer
	Mrs J Tweedy	(Resigned 01/07/24)
	Ms V Nuttall	(Resigned 01/07/24)
	Mrs S Wood	(Resigned 01/07/24)
<b>Accountants</b>	Dey & Co. 41 Clarence Road Chesterfield S40 1LH	
<b>Bankers</b>	NatWest Bank plc 5 Market Place Chesterfield S40 1TW	
<b>Solicitors</b>	BRM Solicitors Gray Court 99 Saltergate Chesterfield S40 1LD	
<b>Registered Office</b>	121 Saltergate Chesterfield Derbyshire S40 1NH	

## **Trustees Report for the Year ended 31 March 2025**

The Trustees submit their annual report and the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 10 and comply with the Charity's constitution and the Charities Act 2011.

### **1. Status & Administration**

The Charity is a Charitable Incorporated Organisation (CIO), registered as charity number 1170279 and operating as an affiliated branch of the national Samaritans charity organisation (charity number 219432). It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. The Director is appointed in accordance with the Director Selection Policy, and represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers. The remaining Trustees are elected annually at the Annual General Meeting by the members of the Charity. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 3. There are no corporate trustees.

### **2. Statement of Trustees' Responsibilities in respect of the Financial Statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- i) select suitable accounting policies and apply them consistently.
- ii) observe the methods and principles in the charities SORP (FRS102).
- iii) make judgements and estimates that are reasonable and prudent.
- iv) state whether applicable accounting standards have been followed; and
- v) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

### 3. Activities & Objectives

The objectives of the Charity are:

- To enable persons in Chesterfield and the surrounding area and 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 the Samaritans national charity and its affiliated branches in fulfilling these objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

### 4. Organisation

The Charity is governed by a Board of Trustees, chaired by the Branch Director. The day-to-day management is in the hands of an Operations Team, which is comprised entirely of volunteers. The work of the Operations Team is led by the Branch Director and supported by a number of other volunteers.

The Charity has for some years been partly funded by a shop in Chesterfield. This has provided a much needed financial contribution to the charity. However, in the context of difficult trading conditions, the expected contribution has been eroded to the point where the Trustees reluctantly took the decision to cease trading on 27 February 2025 and vacate the shop premises on 31 March 2025.

### 5. Review of the Activities

This constituted the eighth financial year of activity under the Charity's CIO status. A summary of the financial position and income and expenditure for the year is given on pages 8 to 17.

During the year ended 31 March 2025, the Charity achieved a surplus of income over expenditure of £13,596 (2024: surplus of £14,547). Income excluding shop trading was £31,968 (2024: £26,381) and expenditure was £25,207 (2024: £18,766)

Income from the Charity's shop for the year totalled £41,814 (2024: £44,406), including non-trading donations of £5,100 in 2024/25. The shop posted an overall surplus (contribution to charity funds) of £6,835 (2024: Surplus £6,932)

The Charity's cash balances at the end of the year were £73,101 (2024: £54,148).

## 6. Reserves Policy

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for twelve months in addition to the cost which would be incurred by the immediate replacement of its high cost equipment. In the view of the Trustees, the free reserves are within this limit, which will be reviewed in 2025/26.

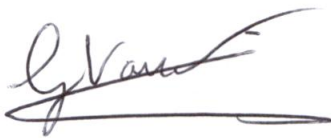
## 7. Risk Review

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to its operations and finances, and are satisfied that adequate systems are in place to mitigate those risks.

## 8. Independent Examiners

A resolution proposing that Dey & Co be re-appointed as independent examiner will be proposed at the annual general meeting.

Approved by the Trustees and signed on their behalf by:



**Ms G Vauclair**

**Dated :**

15/07/25

**Director and Chair of the Board of Trustees**

**Independent Examiner's Report to the trustees of Chesterfield Samaritans for the year ended 31 March 2025**

I report to the charity trustees on my examination of the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 8 to 17.

**Responsibilities and basis of the report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.



**Mr T J Dey FCCA ACA**

**Dated:**

2/6/25

Dey & Co  
41 Clarence Road  
Chesterfield  
Derbyshire  
S41 1LH

**Statement of Financial Activities for the Year ended 31 March 2025**

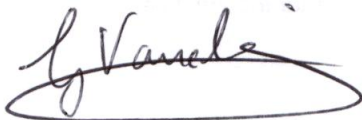
	Note	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
		£	£	£	£
<b>Income</b>					
Donations, Gifts & Legacies		14,225	-	14,225	16,299
Grants		13,163	2,500	15,663	9,518
Other trading activities:					
Shop Contribution		6,835	-	6,835	6,932
Bank Interest/Compensation		2,080	-	2,080	564
<b>Total Income</b>		<b>36,303</b>	<b>2,500</b>	<b>38,803</b>	<b>33,313</b>
<b>Expenditure</b>					
Fundraising Costs	4	1,165	-	1,165	1,328
<b>Charitable Expenditure</b>					
Charitable Activities					
Direct Costs	5	12,303		12,303	9,848
Support Costs	6	3,730	2,500	6,230	2,404
Management & Admin Costs	7	5,509		5,509	5,186
Total Charitable Expenditure		21,542	2,500	24,042	17,438
<b>Total Expenditure</b>		<b>22,707</b>	<b>2,500</b>	<b>25,207</b>	<b>18,766</b>
<b>Net (expenditure)/income</b>		<b>13,596</b>	<b>-</b>	<b>13,596</b>	<b>14,547</b>
Net (expenditure)/income: Before other recognised gains/(losses)		13,596	-	13,596	14,547
<b>Net movement in funds</b>		<b>13,596</b>	<b>-</b>	<b>13,596</b>	<b>14,547</b>
Total funds brought forward at 1 April		194,864	-	194,864	180,317
<b>Total funds carried forward at 31 March</b>		<b>208,460</b>	<b>-</b>	<b>208,460</b>	<b>194,864</b>

**Balance Sheet as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		142,290		146,734
<b>Current Assets</b>					
Debtors	9		798		2,247
Cash at bank and in hand	10		73,101		54,148
			73,899		56,395
<b>Creditors</b>					
Amounts falling due within 1 year	11		7,729		8,265
<b>Net current assets/(liabilities)</b>			66,170		48,130
<b>Total assets less current liabilities</b>			<b>208,460</b>		<b>194,864</b>
<b>Represented by:</b>					
Shop Funds	12		-		3,052
Branch Funds	12		208,460		191,812
<b>Total Funds</b>			<b>208,460</b>		<b>194,864</b>

The notes on pages 10 to 15 form part of these financial statements.

Approved by the trustees on 10<sup>th</sup> July 2025 and signed on their behalf by:



**Ms G Vauclair (Director and Chair of Trustees)**



**Mr D Maddox (Treasurer and Trustee)**

## Notes to the Financial Statements for the year ended 31 March 2025

### 1. Accounting Policies

#### **Basis of Accounting**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The Charity constitutes a public benefit entity as defined by FRS102. The Charity operated under SORP (FRS 102) in the current year, and there were no transitional adjustments.

The financial statements are prepared on a going concern basis, and are presented in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **Fund accounting**

Unrestricted charitable funds are available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity.

Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

#### **Income**

Donations and legacies are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met. Other income is accounted for on an accruals basis as far as it is prudent to do so.

#### **Donated goods**

The value of goods donated for sale in the Charity's shop has been recognised as income only when sold.

#### **Expenditure**

Expenditure is accounted for on an accruals basis and includes Value Added Tax (VAT) where applicable.

## Taxation

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, the Charity is generally exempt from Income and/or Corporation Tax on any surplus of income over expenditure.

## Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees. Any costs which cannot be aggregated and specifically identified to a functional activity of the Charity are included in management and administration costs.

## Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold Property	2% Straight line basis
Office Equipment	25% Straight line basis
Shop Equipment	20% Straight line basis - all residual asset value at the date of closure has been written off in the year

## 2. Premises Overheads

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	
	£	£	£	£
Insurance	1,291	-	1,291	1,280
Rates	828	-	828	850
Repairs & Renewals	1,519	-	1,519	739
Water	244	-	244	81
Light & Heat	3,284	-	3,284	3,801
Telephone	225	-	225	436
Cleaning	80	-	80	174
Health & Safety	318	-	318	-
Depreciation	3,373	-	3,373	3,373
<b>Total Premises Overheads</b>	<b>11,162</b>	<b>-</b>	<b>11,162</b>	<b>10,734</b>
<b>Allocated to:</b>				
Direct Charitable Expenses (80%)	8,930	-	8,930	8,588
Fundraising & Publicity (10%)	1,116	-	1,116	1,073
Management & Administration (10%)	1,116	-	1,116	1,073
<b>Total Allocation</b>	<b>11,162</b>	<b>-</b>	<b>11,162</b>	<b>10,734</b>

### 3. Staff Costs

	2025	2024
	£	£
Shop Salaries & Wages	18,757	17,514
Branch Cleaning Salaries & Wages	2,013	1657
Employer's Pension Contributions	323	224
<b>Total Staff Costs</b>	<b>21,093</b>	<b>19,395</b>

None of the Trustees or any person connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity in the year (2024: Nil)

During the year the total amount reimbursed to 4 Trustees (2024 : 4 Trustees), members of the Charity's management committee, in respect of travel costs and other expenses, amounted to £579 (2024: £1,682).

The average number of employees during the year was 2 (2024 : 2 employees), reducing to 0 employees as at 31March 2025.

### 4. Fundraising Costs

	2025	2024
	£	£
Advertising & Publicity	-	242
Direct Fundraising Costs	49	13
Share of Premises overheads (Note 2)	1,116	1,073
<b>Total Fundraising Costs</b>	<b>1,165</b>	<b>1,328</b>

### 5. Direct Charitable Expenditure

	2025	2024
	£	£
Vodafone Listener Service	389	523
Outreach Costs	2,120	-
Volunteer Training & Support Costs	545	95
Volunteer Travel Expenses	319	642
Share of premises overheads (Note 2)	8,930	8,588
<b>Total Direct Charitable Expenditure</b>	<b>12,303</b>	<b>9,848</b>

## 6. Support Costs

	2025	2024
	£	£
Contribution to Samaritans Central Office	6,230	2,404
Less:		
Restricted Grant applied	(2,500)	-
<b>Total Support Costs</b>	<b>3,730</b>	<b>2,404</b>

## 7. Management & Administration Costs

	2025	2024
	£	£
Wages & Salaries ( Note 3)	2,013	1,657
Share of Premises Overheads (Note 2)	1,116	1,073
Subscriptions	212	275
Legal & Professional Fees	-	-
Accountancy Fees	460	542
Postage, printing & stationery	474	830
AGM/Branch Meeting costs	555	380
Refreshments	235	46
Sundries	175	114
Depreciation	269	269
<b>Total Management and Administration Costs</b>	<b>5,509</b>	<b>5,186</b>

## 8. Tangible Fixed Assets

	Shop Equipment	Branch Premises	Branch Equipment	Total
	£	£	£	£
<b>Cost:</b>				
At 1 April 2024	9,434	168,653	1,666	179,753
Additions in Year	-	-	-	-
Disposals in Year	(9,434)	-	-	(9,434)
<b>At 31 March 2025</b>	<b>Nil</b>	<b>168,653</b>	<b>1,666</b>	<b>170,319</b>
<b>Depreciation:</b>				
At 1 April 2024	8,632	23,082	1,305	33,019
Charge for Year	351	3,373	269	3,993
Eliminated on Disposal	(8,983)	-	-	(8,983)
<b>At 31 March 2025</b>	<b>Nil</b>	<b>26,455</b>	<b>1,574</b>	<b>28,029</b>
<b>Net Book Value:</b>				
<b>At 31 March 2025</b>	<b>Nil</b>	<b>142,198</b>	<b>92</b>	<b>142,290</b>
<b>At 1 April 2024</b>	<b>802</b>	<b>145,571</b>	<b>361</b>	<b>146,734</b>

The title of the freehold premises is held by the Samaritans as custodian trustee. The Charity is subject to a Trust Deed in respect of these premises.

## 9. Debtors

	2025	2024
	£	£
Trade Debtors	95	449
Prepayments	72	1,498
HMRC VAT	295	300
HMRC Gift Aid	336	-
<b>Total Debtors</b>	<b>798</b>	<b>2,247</b>

## 10. Cash at Bank and On Hand

	2025	2024
	£	£
Cash at Bank	73,101	53,149
Cash on Hand	-	999
<b>Total Cash</b>	<b>73,101</b>	<b>54,148</b>

## 11. Creditors

	2025	2024
	£	£
Trade Creditors	1,336	1,319
Accruals	6,317	4,160
Deferred Income – Foundation Derbys Grant	-	2,500
HMRC PAYE/NI	76	222
Pension Fund	-	64
<b>Total Creditors</b>	<b>7,729</b>	<b>8,265</b>

## 12. Analysis of Net Assets Between Funds

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Branch Funds</b>				
Unrestricted	142,290	66,170	208,460	190,312
Restricted	-	-	-	1,500
<b>Total Branch Funds</b>	<b>142,290</b>	<b>66,170</b>	<b>208,460</b>	<b>191,812</b>
<b>Shop Funds</b>				
Unrestricted	-	-	-	2,052
Restricted	-	-	-	1,000
<b>Total Shop Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,052</b>
<b>Total Charity Funds</b>	<b>142,290</b>	<b>66,170</b>	<b>208,460</b>	<b>194,864</b>

## 13. Indemnity Insurance

The national Samaritans Charity has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritans branches.

## 14. Related Party Disclosures

None of the Trustees made a gift of land or substantial other asset to the charity during the year or seek to influence the Trustees.

**Shop Trading Profit & Loss Account for the year ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>Income</b>				
Sales	36,714		44,406	
Donations	5,100		-	
		<b>41,814</b>		<b>44,406</b>
<b>Expenditure</b>				
Sales Commission/Purchases	514		714	
Salaries & Wages	18,757		17,514	
Employer's Pension Contributions	323		224	
Rent, Rates & Water	10,718		13,640	
Light & Heat	1,281		1,548	
Repairs & Renewals	240		496	
Travel Expenses	63		110	
Accountancy	396		426	
Printing & Stationery	196		136	
Telephone/Broadband	391		335	
Refreshments	230		47	
Card & Terminal Charges	863		913	
Sundries	185		441	
Advertising	-		376	
Small Equipment	20		117	
Depreciation	351		437	
Loss on disposal of assets	451		-	
<b>Total Expenditure</b>		<b>(34,979)</b>		<b>(37,474)</b>
<b>Profit for Year</b>		<b>6,835</b>		<b>6,932</b>

Shop Balance Sheet as at 31 March 2025

	2025		2024	
	£	£	£	£
<b>Fixed Assets</b>				802
<b>Current Assets</b>				
Cash at Bank	-		2,324	
Cash on Hand	-		999	
Trade Debtors	-		449	
Prepayments	-		15	
HMRC VAT Debtor	-		300	
<b>Total Current Assets</b>	-		<b>4,087</b>	
<b>Current Liabilities</b>				
Trade Creditors	-		1	
Accruals	-		550	
Deferred Income Foundation Derbyshire	-		1000	
PAYE	-		222	
Pension Fund	-		64	
<b>Total Current Liabilities</b>	-		<b>1,837</b>	
<b>Net Current Assets</b>		-		2,250
<b>Total Net Assets/(Liabilities)</b>		<b>Nil</b>		<b>3,052</b>
<b>Represented by:</b>				
Brought Forward		3,052		31,185
Profit for Year		6,835		6,932
Net Transactions with Branch		(9,887)		(35,065)
<b>Total</b>		<b>Nil</b>		<b>3,052</b>

**CHESTERFIELD SAMARITANS**

England & Wales - Charity number 1170279

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# Accounts

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CHARITY COMMISSION No. 1170279

**CHESTERFIELD SAMARITANS**  
**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



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**Trustees & Officers**

<b>Trustees</b>	Mrs J Tweedy	(Resigned 01/07/2024)
	Ms V Nuttall	(Resigned 01/07/2024)
	Mrs S Wood	(Resigned 01/07/2024)
	Mr D Maddox	
	Ms G Vauclair	(Appointed 15/01/2024)
	Ms J A Lynegar	(Appointed 06/07/2024)
	Ms K H Dickinson	(Appointed 01/07/2024)

**Accountants** Dey and Co.  
41 Clarence Road  
Chesterfield  
Derbyshire  
S40 1LH

**Bankers** National Westminster Bank plc  
5 Market Place  
Chesterfield  
S40 1TW

**Solicitors** BRM Solicitors  
Gray Court  
99 Saltergate  
Chesterfield  
S40 1LD

**Registered Office** 121 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

## **Trustees' Report for the year ended 31 March 2024**

The Trustees submit their annual report and the financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 9 and comply with the Charity's constitution and the Charities Act 2011.

### **1. Status & Administration**

The Charity is a Charitable Incorporated Organisation (CIO), registered as charity number 1170279 and operating as an affiliated branch of the national Samaritans charity organisation (charity number 219432). It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. The Director is appointed in accordance with the Director Selection Policy and he/she represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers. The remaining Trustees are elected annually at the Annual General Meeting by the members of the Charity. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 3. There are no corporate trustees.

### **2. Statement of Trustees' Responsibilities in respect of the Financial Statements**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:

- i) select suitable accounting policies and apply them consistently;
- ii) Observe the methods and principles in the charities SORP (FRS102);
- iii) make judgements and estimates that are reasonable and prudent;
- iv) State whether applicable accounting standards have been followed; and
- v) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

### **3. Activities & Objectives**

The objectives of the Charity are:

- To enable persons in Chesterfield and the surrounding area and 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 the Samaritans national charity and its affiliated branches in fulfilling these objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

### **4. Organisation**

The Charity is governed by a Board of Trustees, chaired by the Branch Director. The day-to-day management is in the hands of an Operations Team, which is comprised entirely of volunteers. The work of the Operations Team is led by the Branch Director, and supported by a number of other volunteers.

The Charity is partly funded by a shop in Chesterfield, which is staffed by a paid shop manager and a number of other volunteers.

### **5. Review of the Activities**

This constituted the seventh financial year of activity under the Charity's CIO status. A summary of the financial position and income and expenditure for the year is given on pages 8 to 17.

During the year ended 31 March 2024, the Charity achieved a surplus of income over expenditure of £ 14,547 (2023: deficit of £28,465). Income excluding shop trading was £26,381 (2023: £18,133) and expenditure was £ 18,766 (2023: £51,367)

Turnover from the Charity's shop for the year was £ 44,406 (2023: £43,536). The shop posted a trading surplus (contribution to charity funds) of £ 6,932 (2023: Surplus £4,769)

The Charity's cash balances at the end of the year were £ 54,148 (2023: £47,547).

The Gift Aid Overclaim reflected in the 2022/23 Report and Accounts has been amicably resolved with HMRC and settled in the sum of £14,861 without further penalty or interest charges.

## **6. Reserves Policy**

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for twelve months in addition to the cost which would be incurred by the immediate replacement of its high cost equipment. In the view of the Trustees, the free reserves are within this limit.

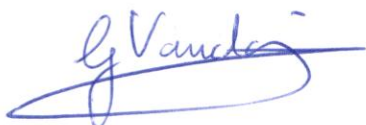
## **7. Risk Review**

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to its operations and finances, and are satisfied that adequate systems are in place to mitigate those risks.

## **8. Independent Examiners**

A resolution proposing that Dey & Co be re-appointed as independent examiner will be proposed at the annual general meeting.

Approved by the Trustees and signed on their behalf by:



**Ms G Vauclair**

Director and Chair of Trustees  
18 September 2024

**Independent Examiner's Report to the trustees of Chesterfield Samaritans for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 8 to 17.

**Responsibilities and basis of the report**

As the charity's trustees 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 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



**Mr T J Dey FCCA ACA**

18 September 2024

Dey & Co  
41 Clarence Road  
Chesterfield  
Derbyshire  
S40 1LH

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
<b>Income</b>					
Donations, Gifts & Legacies		16,299	-	16,299	9,883
Grants		9,518	-	9,518	8,250
Other trading activities:					
Shop Contribution		6,932	-	6,932	4,769
Bank Interest Earned		564	-	564	-
<b>Total Income</b>		<b>33,313</b>	<b>-</b>	<b>33,313</b>	<b>22,902</b>
<b>Expenditure</b>					
Fundraising Costs	4	1,328	-	1,328	3,239
<b>Charitable Expenditure</b>					
Charitable activities					
Direct Costs	5	9,848	-	9,848	25,557
Support Costs	6	2,404	-	2,404	1,258
Management & Admin Costs	7	5,186	-	5,186	21,313
		17,438	-	17,438	48,128
<b>Total Expenditure</b>		<b>18,766</b>	<b>-</b>	<b>18,766</b>	<b>51,367</b>
<b>Net (expenditure)/income</b>		<b>14,547</b>	<b>-</b>	<b>14,547</b>	<b>(28,465)</b>
Net (expenditure)/income:					
Before other recognised gains/(losses)		14,547	-	14,547	(28,465)
<b>Net movement in funds</b>		<b>14,547</b>	<b>-</b>	<b>14,547</b>	<b>(28,465)</b>
Total funds brought forward at 1 April 2022		180,317	-	180,317	208,782
<b>Total funds carried forward at 31 March 2023</b>		<b>194,864</b>		<b>194,864</b>	<b>180,317</b>

Balance Sheet as at 31 March 2023

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		146,734		150,813
<b>Current Assets</b>					
Debtors	9	2,247		1,227	
Cash at bank & in hand	10	54,148		47,547	
		56,395		48,774	
<b>Creditors</b>					
Amounts falling due within 1 year	11	8,265		19,270	
<b>Net current assets/(liabilities)</b>			48,130		29,504
<b>Total assets less current liabilities</b>			<b>194,864</b>		<b>180,317</b>
<b>Represented by:</b>					
Shop Funds	12		3,052		31,185
Branch Funds	12		191,812		149,132
<b>Total Funds</b>			<b>194,864</b>		<b>180,317</b>

The notes on pages 10 to 15 form part of these financial statements.

Approved by the trustees on 18 September 2024 and signed on their behalf by:

Ms G Vauclair (Director and Chair of Trustees)

Mr D Maddox (Treasurer and Trustee)

## **1. Accounting Policies**

### **Basis of Accounting**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The Charity constitutes a public benefit entity as defined by FRS102. The Charity operated under SORP (FRS 102) in the current year, and there were no transitional adjustments.

The financial statements are prepared on a going concern basis, and are presented in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Fund accounting**

Unrestricted charitable funds are available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity.

Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

### **Income**

Donations and legacies are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met. Other income is accounted for on an accruals basis as far as it is prudent to do so.

### **Donated goods**

The value of goods donated for sale in the Charity's shop is recognised as income only when sold.

### **Expenditure**

Expenditure is accounted for on an accruals basis and includes Value Added Tax (VAT) where applicable.

### Taxation

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, the Charity is generally exempt from Income and/or Corporation Tax on any surplus of income over expenditure.

### Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees. Any costs which cannot be aggregated and specifically identified to a functional activity of the Charity are included in management and administration costs.

### Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold Property	2% Straight Line basis
Shop Equipment	20% Straight Line Basis
Office Equipment	25% Straight Line Basis

## 2. Premises Overheads

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	
	£	£	£	
Insurance	1,280	-	1,280	1,187
Rates	850	-	850	891
Repairs & Renewals	739	-	739	17,532
Water	81	-	81	588
Light & Heat	3,801	-	3,801	5,546
Telephone	436	-	436	105
Cleaning	174	-	174	157
Depreciation	3,373	-	3,373	3,373
	<b>10,734</b>	-	<b>10,734</b>	<b>29,379</b>
Allocated to:				
Direct Charitable Expenses (80%)	8,588	-	8,588	23,503
Fundraising & Publicity (10%)	1,073	-	1,073	2,938
Management & Administration (10%)	1,073	-	1,073	2,938
	<b>10,734</b>	-	<b>10,734</b>	<b>29,379</b>

### 3. Staff Costs

	2024	2023
	£	£
Shop wages and salaries	17,514	16,007
Cleaning wages and salaries	1,657	1,530
Employer's pension costs	224	279
	<b>19,395</b>	<b>17,816</b>

None of the Trustees or any person connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity in the year (2023 : Nil)

During the year the total amount reimbursed to 4 Trustees (2023 : 5 Trustees), members of the Charity's management committee, in respect of travel costs and other expenses, amounted to £1,682 (2023 : £3,117).

The average number of employees during the year was 2 (2023 : 2 employees)

### 4. Fundraising Costs

	2024	2023
	£	£
Advertising and Publicity	242	301
Direct fundraising Costs	13	-
Share of premises overheads (Note 2)	1,073	2,938
	<b>1,328</b>	<b>3,239</b>
<b>5. Direct Charitable Expenditure</b>		
Vodafone Listener Service	523	804
Volunteer Training & Support Costs	95	254
Volunteer Travel Expenses	642	996
Share of premises overheads (Note 2)	8,588	23,503
	<b>9,848</b>	<b>25,557</b>

	2024	2023
	£	£
<b>6. Support Costs</b>		
Contribution to General Office	2,404	1,258
	<b>2,404</b>	<b>1,258</b>
<b>7. Management &amp; Administration Costs</b>		
Wages & Salaries (Note 3)	1,657	1,530
Share of premises overheads (Note 2)	1,073	2,938
Subscriptions	275	275
Legal & Professional fees	-	-
Accountancy	542	360
Postage, printing & stationery	830	959
AGM/Branch Meeting Costs	380	450
Refreshments	46	157
Gift Aid Overclaim	-	14,375
Sundries	114	-
Depreciation	269	269
	<b>5,186</b>	<b>21,313</b>

#### 8. Tangible Fixed Assets

	Shop Equipment	Office Premises	Office Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	9,434	168,653	1,666	179,753
Additions in Year	-	-	-	-
Disposals in year	-	-	-	-
<b>At 31 March 2024</b>	<b>9,434</b>	<b>168,653</b>	<b>1,666</b>	<b>179,753</b>
<b>Depreciation</b>				
At 1 April 2023	8,195	19,709	1,036	28,940
Charge for the year	437	3,373	269	4,079
Eliminated on disposal	-	-	-	-
<b>At 31 March 2024</b>	<b>8,632</b>	<b>23,082</b>	<b>1,305</b>	<b>33,019</b>
<b>Net Book Value</b>				
At 31 March 2024	802	145,571	361	146,734
At 31 March 2023	1,239	148,944	630	150,813

The title of the freehold premises is held by the Samaritans as custodian trustee. The Charity is subject to a Trust Deed in respect of these premises.

### 9. Debtors

	Shop	Branch	Total 2024	2023
	£	£	£	£
Trade Debtors	449	-	449	315
Prepayments	15	1483	1498	380
HMRC VAT	300	-	300	532
	<b>764</b>	<b>1483</b>	<b>2247</b>	<b>1,227</b>

### 10. Cash at Bank & On Hand

	Shop	Branch	Total 2024	2023
	£	£	£	£
Cash at Bank	2,324	50,825	53,149	46,915
Cash on Hand	999	-	999	632
	<b>3,323</b>	<b>50,825</b>	<b>54,148</b>	<b>47,547</b>

### 11. Creditors

	Shop	Branch	Total 2024	2023
	£	£	£	£
Trade Creditors	1	1,318	1,319	926
Accruals	550	3,610	4,160	2,109
Deferred Income – Foundation Derbys. Grant	1,000	1,500	2,500	-
HMRC PAYE/NI	222	-	222	374
Pension Fund	64	-	64	
HMRC Gift Aid	-	-	-	15,861
	<b>1,837</b>	<b>6,428</b>	<b>8,265</b>	<b>19,270</b>

## 12. Analysis of Net Assets Between Funds

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>		<b>Total 2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>		<b>£</b>		<b>£</b>
<b>Branch Funds</b>						
Unrestricted	145,932	44,380		190,312		149,132
Restricted	-	1,500		1,500		-
<b>Total Branch Funds</b>	<b>145,932</b>	<b>45,880</b>		<b>191,812</b>		<b>149,132</b>
<b>Shop Funds</b>						
Unrestricted	802	1,250		2,052		31,185
Restricted	-	1,000		1,000		-
<b>Total Shop Funds</b>	<b>802</b>	<b>2,250</b>		<b>3,052</b>		<b>31,185</b>
	<b>146,734</b>	<b>48,130</b>		<b>194,864</b>		<b>180,317</b>

## 13. Indemnity Insurance

The national Samaritans Charity has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritans branches.

## 14. Related Party Disclosures

None of the Trustees made a gift of land or substantial other asset to the charity during the year or seek to influence the Trustees.

**Shop Trading Profit & Loss Account for the year ended 31 March 2023**

	2024		2023	
	£	£	£	£
<b>Income</b>				
Sales		44,406		43,536
Grants		-		-
		<b>44,406</b>		<b>43,536</b>
<b>Expenditure</b>				
Purchases/Sales Commission	714		799	
Wages & Salaries	17,514		16,007	
Employer's Pension Costs	224		279	
Rent, Rates & Water	13,640		14,249	
Light & Heat	1,548		2,005	
Repairs & Renewals	496		1,253	
Travel Expenses	110		112	
Accountancy	426		360	
Printing & Stationery	136		176	
Telephone	335		445	
Subsistence/Refreshments	47		22	
Card Terminal Charges	913		778	
Sundries	441		679	
Advertising	376		-	
Small Equipment	117		-	
Depreciation	437		1603	
		<b>(37,474)</b>		<b>(38,767)</b>
<b>Profit for the year</b>		<b>6,932</b>		<b>4,769</b>

**Shop Balance Sheet as at 31 March 2024**

	2024		2023	
	£	£	£	£
<b>Fixed Assets</b>		802		1,239
<b>Current Assets</b>				
Cash at Bank	2,324		28,770	
Cash on Hand	999		632	
Trade Debtors	449		315	
Prepayments	15		280	
Other Debtors – HMRC VAT	300		532	
	<b>4,087</b>		<b>30,529</b>	
<b>Current Liabilities</b>				
Trade Creditors	1		-	
Accruals	550		209	
Deferred Income – Foundation Derbyshire	1,000		-	
PAYE	222		374	
Pension Fund	64		-	
	<b>1,837</b>		<b>583</b>	
<b>Net Current Assets</b>		<b>2,250</b>		<b>29,946</b>
<b>Total Net Assets/(Liabilities)</b>		<b>3,052</b>		<b>31,185</b>
<b>Represented By:</b>				
Brought forward		31,185		25,396
Profit for year		6,932		4,769
Branch Payment for shop transactions		291		1,346
Branch Income received by shop		61		-
Other account movement		57		-
Shop payment for branch transactions		(10)		(90)
Shop Income received by branch		(1,000)		(224)
Transfer from Shop to Branch		(31,500)		-
VAT Refunds received by Branch		(2,964)		(2,228)
VAT Payments made by branch		-		730
Transfer 21/22 Gift Aid Creditor to Branch		-		1,486
		<b>3,052</b>		<b>31,185</b>

**CHESTERFIELD SAMARITANS**

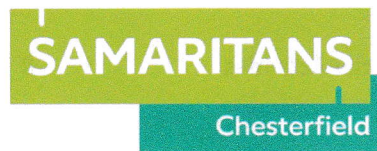
England & Wales - Charity number 1170279

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# Accounts

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**CHESTERFIELD SAMARITANS**  
**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



## **CHESTERFIELD SAMARITANS**

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**CHESTERFIELD SAMARITANS**

**Trustees & Officers**

<b>Trustees</b>	Mrs J Tweedy Ms V Nuttall Mrs S Wood Mr D Maddox Ms A Albus Ms M Bradbury Mrs T Lowen	(Director and Chair of Trustees)   (Treasurer - Appointed 20/02/2023) (Resigned 28/11/2022) (Resigned 11/09/2022) (Resigned 08/02/2023)
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<b>Accountants</b>	Dey & Co. Chartered Accountants 41 Clarence Road Chesterfield Derbyshire S40 1LH
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<b>Bankers</b>	National Westminster Bank plc 5 Market Place Chesterfield S40 1TW
----------------	--

<b>Solicitors</b>	BRM Solicitors Gray Court 99 Saltergate Chesterfield S40 1LD
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<b>Registered Office</b>	121 Saltergate Chesterfield Derbyshire S40 1NH
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## **CHESTERFIELD SAMARITANS**

### **Trustees' Report for the year ended 31 March 2023**

The Trustees submit their annual report and the financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 10 and comply with the Charity's constitution and the Charities Act 2011.

#### **1. Status & Administration**

The Charity is a Charitable Incorporated Organisation (CIO), registered as charity number 1170279 and operating as an affiliated branch of the national Samaritans charity organisation (charity number 219432). It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. The Director is appointed in accordance with the Director Selection Policy and he/she represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers. The remaining Trustees are elected annually at the Annual General Meeting by the members of the Charity. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 3. There are no corporate trustees.

#### **2. Statement of Trustees' Responsibilities in respect of the Financial Statements**

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity, and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- i) select suitable accounting policies and apply them consistently;
- ii) make judgements and estimates that are reasonable and prudent; and
- iii) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the law applicable and the provisions of the trust deed. 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.

**CHESTERFIELD SAMARITANS**  
**Trustees' Report for the year ended 31 March 2023**

**3. Activities & Objectives**

The objectives of the Charity are:

- To enable persons in Chesterfield and the surrounding area and 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 the Samaritans national charity and its affiliated branches in fulfilling these objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

**4. Organisation**

The day-to-day management of the Charity is in the hands of a Leadership Team, chaired by the Director. The Leadership Team is comprised entirely of volunteers and is supported in its work by a number of other volunteers. All members of the Leadership Team are also Trustees.

The primary source of funding for the work of the Charity is a shop in Chesterfield, which is staffed by a paid shop manager and a number of volunteers.

**5. Review of the Activities**

This constituted the sixth financial year of activity under the Charity's CIO status. A summary of the financial position and income and expenditure for the year is given on pages 8 to 17.

During the year ended 31 March 2023, the Charity suffered a deficit of expenditure over income of £28,465 (2022: deficit of £13,635). Income excluding shop trading was £18,133 (2022: £12,051) and expenditure was £51,367 (2022: £27,353)

Turnover from the Charity's shop for the year was £43,536 (2022: £42,098). The shop posted a trading surplus (contribution to charity funds) of £4,769 (2022: Deficit £1,543)

The Charity's cash balances at the end of the year were £47,547 (2022: £55,353).

Following the reporting of irregularities in Gift Aid claims in the 2021/22 annual report and accounts a full investigation was commissioned revealing aggregate overclaims totalling

**CHESTERFIELD SAMARITANS**  
**Trustees' Report for the year ended 31 March 2023**

£15,861 over a 3 to 4 year period. This has been fully declared to HMRC and the liability is reflected in these financial statements.

**6. Reserves Policy**

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for twelve months in addition to the cost which would be incurred by the immediate replacement of its high cost equipment. In the view of the Trustees, the free reserves are within this limit.

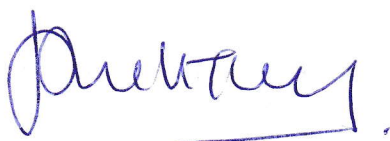
**7. Risk Review**

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to its operations and finances, and are satisfied that adequate systems are now in place to mitigate those risks.

**8. Independent Examiners**

A resolution proposing that Dey & Co. be appointed as independent examiner will be proposed at the annual general meeting.

Approved by the Trustees and signed on their behalf by:



**Mrs J Tweedy**

Director and Chair of Trustees  
29 August 2023

## **CHESTERFIELD SAMARITANS**

### **Independent Examiner's Report to the trustees of Chesterfield Samaritans for the year ended 31 March 2023**

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 8 to 17.

#### **Respective responsibilities of the trustees and the examiner**

The Trustees of the Charity are responsible for the preparation of the financial statements. They consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that, although an independent examination is not required, they have elected to request one.

It is my responsibility to:

- i) examine the financial statements under section 145 of the 2011 Act;
- ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii) to state whether any particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

i) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr T J Dey FCCA ACA

29 August 2023



Dey & Co  
41 Clarence Road  
Chesterfield  
Derbyshire  
S40 1LH

**CHESTERFIELD SAMARITANS**

**Statement of Financial Activities for the year ended 31 March 2023**

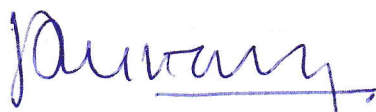
	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Income</b>					
Donations & Gifts		9,883	-	9,883	4,051
Grants		8,250	-	8,250	8,000
Other trading activities:					
Shop Contribution		4,769	-	4,769	1,667
<b>Total Income</b>		<b>22,902</b>	<b>-</b>	<b>22,902</b>	<b>13,718</b>
<b>Expenditure</b>					
Fundraising Costs	4	3,239	-	3,239	2,758
<b>Charitable Expenditure</b>					
Charitable activities					
Direct Costs	5	25,557	-	25,557	15,448
Support Costs	6	1,258	-	1,258	418
Management & Admin Costs	7	21,313	-	21,313	8,729
		48,128		48,128	24,595
<b>Total Expenditure</b>		<b>51,367</b>	<b>-</b>	<b>51,367</b>	<b>27,353</b>
<b>Net (expenditure)/income</b>		<b>(28,465)</b>	<b>-</b>	<b>(28,465)</b>	<b>(13,635)</b>
Net (expenditure)/income:					
Before other recognised gains/(losses)		(28,465)	-	(28,465)	(13,635)
<b>Net movement in funds</b>		<b>(28,465)</b>	<b>-</b>	<b>(28,465)</b>	<b>(13,635)</b>
Total funds brought forward at 1 April 2022		208,782	-	208,782	222,417
<b>Total funds carried forward at 31 March 2023</b>		<b>180,317</b>	<b>-</b>	<b>180,317</b>	<b>208,782</b>

**CHESTERFIELD SAMARITANS**  
**Balance Sheet as at 31 March 2023**


	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		150,813		156,057
<b>Current Assets</b>					
Debtors	9	1,227		2,430	
Cash at bank & in hand	10	47,547		55,353	
		48,774		57,783	
<b>Creditors</b>					
Amounts falling due within 1 year	11	19,270		5,058	
<b>Net current assets/(liabilities)</b>			29,504		52,725
<b>Total assets less current liabilities</b>			<b>180,317</b>		<b>208,782</b>
<b>Represented by:</b>					
Shop Funds	12		31,185		25,396
Unrestricted Funds	12		149,132		183,386
<b>Total Funds</b>			<b>180,317</b>		<b>208,782</b>

The notes on pages 10 to 15 form part of these financial statements.

Approved by the trustees and signed on their behalf by:



Mrs J Tweedy (Director and Chair of Trustees)



Mr D Maddox (Treasurer and Trustee)

## **CHESTERFIELD SAMARITANS**

### **Notes to the Financial Statements for the year ended 31 March 2023**

#### **1. Accounting Policies**

##### **Basis of Accounting**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The Charity constitutes a public benefit entity as defined by FRS102. The Charity operated under SORP (FRS 102) in the current year, and there were no transitional adjustments.

The financial statements are prepared on a going concern basis, and are presented in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Fund accounting**

Unrestricted charitable funds are available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity.

Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

##### **Income**

Donations and legacies are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met. Other income is accounted for on an accruals basis as far as it is prudent to do so.

##### **Donated goods**

The value of goods donated for sale in the Charity's shop is recognised as income only when sold.

##### **Expenditure**

Expenditure is accounted for on an accruals basis and includes Value Added Tax (VAT) where applicable.

## CHESTERFIELD SAMARITANS

### Notes to the Financial Statements for the year ended 31 March 2023

#### Taxation

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, the Charity is generally exempt from Income and/or Corporation Tax on any surplus of income over expenditure.

#### Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees. Any costs which cannot be aggregated and specifically identified to a functional activity of the Charity are included in management and administration costs.

#### Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold Property	2% Straight Line basis
Shop Equipment	20% Straight Line Basis
Office Equipment	25% Straight Line Basis

## 2. Premises Overheads

	2023		2022
	Unrestricted Funds	Total	Total
	£	£	£
Insurance	1,187	1,187	994
Rates	891	891	891
Repairs & Renewals	17,532	17,532	4,710
Water	588	588	296
Light & Heat	5,546	5,546	4,356
Telephone	105	105	196
Cleaning	157	157	158
Depreciation	3,373	3,373	3,373
	<b>29,379</b>	<b>29,379</b>	<b>14,974</b>
Allocated to:			
Direct Charitable Expenses (80%)		23,503	11,980
Fundraising & Publicity (10%)		2,938	1,497
Management & Administration (10%)		2,938	1,497
		<b>29,379</b>	<b>14,974</b>

**CHESTERFIELD SAMARITANS****Notes to the Financial Statements for the year ended 31 March 2023****3. Staff Costs**

	<b>2023</b>		<b>2022</b>
	<b>£</b>		<b>£</b>
Shop wages and salaries	16,007		21,747
Cleaning wages and salaries	1,530		1,341
Employer's pension costs	279		465
	<b>17,816</b>		<b>23,553</b>

None of the Trustees or any person connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity in the year (2022 : Nil)

During the year the total amount reimbursed to 5 Trustees (2022 : 5 Trustees), members of the Charity's management committee, in respect of travel costs and other expenses, amounted to £3,117 (2022 : £6,732).

The average number of employees during the year was 2 (2022 : 2 employees)

**4. Fundraising Costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Advertising and Publicity	301	1,261
Direct fundraising Costs	-	-
Share of premises overheads (Note 2)	2,938	1,497
	<b>3,239</b>	<b>2,758</b>
<b>5. Direct Charitable Expenditure</b>		
Vodafone Listener Service	804	975
Volunteer Training & Support Costs	254	536
Volunteer Travel Expenses	996	1,938
Share of premises overheads (Note 2)	23,503	11,979
Rounding		20
	<b>25,557</b>	<b>15,448</b>

**CHESTERFIELD SAMARITANS**

**Notes to the Financial Statements for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>6. Support Costs</b>		
Contribution to General Office	1,258	418
	<b>1,258</b>	<b>418</b>
<b>7. Management &amp; Administration Costs</b>		
Wages & Salaries (Note 3)	1,530	1,341
Share of premises overheads (Note 2)	2,938	1,497
Subscriptions	275	525
Legal & Professional fees	-	2,096
Accountancy	360	662
Postage, printing & stationery	959	1,570
AGM/Branch Meeting Costs	450	604
Refreshments	157	165
Gift Aid Overclaim	14,375	-
Depreciation	269	269
	<b>21,313</b>	<b>8,729</b>

**8. Tangible Fixed Assets**

	<b>Shop Equipment</b>	<b>Office Premises</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2022	9,434	168,653	1,666	179,753
Additions in Year	-	-	-	-
Disposals in year	-	-	-	-
<b>At 31 March 2023</b>	<b>9,434</b>	<b>168,653</b>	<b>1,666</b>	<b>179,753</b>
<b>Depreciation</b>				
At 1 April 2022	6,592	16,336	768	23,696
Charge for the year	1,603	3,373	268	5244
Eliminated on disposal	-	-	-	-
<b>At 31 March 2023</b>	<b>8,195</b>	<b>19,709</b>	<b>1,036</b>	<b>28,940</b>
<b>Net Book Value</b>				
<b>At 31 March 2023</b>	<b>1,239</b>	<b>148,944</b>	<b>630</b>	<b>150,813</b>
<b>At 31 March 2022</b>	<b>2,842</b>	<b>152,317</b>	<b>898</b>	<b>156,057</b>

**CHESTERFIELD SAMARITANS****Notes to the Financial Statements for the year ended 31 March 2023**

The title of the freehold premises is held by the Samaritans as custodian trustee. The Charity is subject to a Trust Deed in respect of these premises.

**9. Debtors**

	<b>Shop</b>	<b>Branch</b>		<b>Total 2023</b>		<b>2022</b>
	<b>£</b>	<b>£</b>		<b>£</b>		<b>£</b>
Trade Debtors	315	-		315		90
Prepayments	280	100		380		2,340
HMRC VAT	532	-		532		-
	<b>1,127</b>	<b>100</b>		<b>1,227</b>		<b>2,430</b>

**10. Cash at Bank & On Hand**

	<b>Shop</b>	<b>Branch</b>		<b>Total 2023</b>		<b>2022</b>
	<b>£</b>	<b>£</b>		<b>£</b>		<b>£</b>
Cash at Bank	28,770	18,145		46,915		55,353
Cash on Hand	632	-		632		-
	<b>29,402</b>	<b>18,145</b>		<b>47,547</b>		<b>55,353</b>

**11. Creditors**

	<b>Shop</b>	<b>Branch</b>		<b>Total 2023</b>		<b>2022</b>
	<b>£</b>	<b>£</b>		<b>£</b>		<b>£</b>
Trade Creditors	-	926		926		2,568
Accruals	209	1,900		2,109		1,015
HMRC VAT	-	-		-		598
HMRC PAYE/NI	374	-		374		877
HMRC Gift Aid	-	15,861		15,861		-
	<b>583</b>	<b>18,687</b>		<b>19,270</b>		<b>5,058</b>

**CHESTERFIELD SAMARITANS****Notes to the Financial Statements for the year ended 31 March 2023****12. Analysis of Net Assets Between Funds**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>		<b>Total 2023</b>		<b>2022</b>
	<b>£</b>	<b>£</b>		<b>£</b>		<b>£</b>
Unrestricted Funds	149,574	(442)		149,132		183,386
Shop Funds	1,239	29,946		31,185		25,396
	<b>150,813</b>	<b>29,504</b>		<b>180,317</b>		<b>208,782</b>

**13. Indemnity Insurance**

The national Samaritans Charity has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritans branches.

**CHESTERFIELD SAMARITANS**

**Shop Trading Profit & Loss Account for the year ended 31 March 2023**

	2023		2022	
	£	£	£	£
<b>Income</b>				
Sales		43,536		42,098
Grants		-		3,210
		<b>43,536</b>		<b>45,308</b>
<b>Expenditure</b>				
Purchases	799		1,857	
Wages & Salaries	16,007		21,747	
Employer's Pension Costs	279		465	
Rent, Rates & Water	14,249		13,736	
Light & Heat	2,005		917	
Repairs & Renewals	1,253		753	
Travel Expenses	112		403	
Accountancy	360		385	
Printing & Stationery	176		181	
Telephone	445		508	
Subsistence/Refreshmnts	22		42	
Card Terminal Charges	778		647	
Sundries	679		452	
Depreciation	1,603		1,548	
		<b>(38,767)</b>		<b>(43,641)</b>
<b>Profit for the year</b>		<b>4,769</b>		<b>1,667</b>

**CHESTERFIELD SAMARITANS**

**Shop Balance Sheet as at 31 March 2023**

	2023		2022	
	£	£	£	£
<b>Fixed Assets</b>		1,239		2,842
<b>Current Assets</b>				
Cash at Bank	28,770		24,342	
Cash on Hand	632		-	
Trade Debtors	315		90	
Prepayments	280		1,083	
Other Debtors – HMRC VAT	532		-	
	<b>30,529</b>		<b>25,515</b>	
<b>Current Liabilities</b>				
Trade Creditors	-		1,486	
Accruals	209		-	
VAT	-		598	
PAYE	374		877	
	<b>583</b>		<b>2,961</b>	
<b>Net Current Assets</b>		<b>29,946</b>		<b>22,554</b>
<b>Total Net Assets/(Liabilities)</b>		<b>31,185</b>		<b>25,396</b>
<b>Represented By:</b>				
Brought forward		25,396		55,666
Profit for year		4,769		1,667
Branch Payment for shop transactions		1,346		408
Branch Income received by shop		-		1,068
Shop payment for branch transactions		(90)		(406)
Shop Income received by branch		(224)		-
Transfer from Shop to Branch		-		(30,000)
VAT Refunds received by Branch		(2,228)		(3,007)
VAT Payments made by branch		730		-
Transfer 21/22 Gift Aid Creditor to Branch		1486		-
		<b>31,185</b>		<b>25,396</b>

**CHESTERFIELD SAMARITANS**

England & Wales - Charity number 1170279

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# Accounts

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CHESTERFIELD SAMARITANS  
ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022



Chesterfield Samaritans

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## Chesterfield Samaritans

### Trustees & Officers

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Trustees

Ms A Albus	(Appointed 31 January 2022)
Ms M Bradbury	(Appointed 10 June 2021)
Mrs L Francis	(Resigned 1 June 2021)
Mr P Gately	(Resigned 31 January 2022)
Mr T Greaves	(Resigned 1 May 2021)
Mrs T Lowen	
Ms V Nuttall	(Appointed 26 August 2021)
Mrs J Ottewell	(Resigned 13 September 2021)
Mrs J Tweedy	(Director and Chair of Trustees)
Mrs S Wood	

Accountants

360 Accounting Limited  
123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Bankers

National Westminster Bank plc  
5 Market Place  
Chesterfield  
S40 1TW

Solicitors

BRM Solicitors  
Gray Court  
99 Saltergate  
Chesterfield  
S40 1LD

Registered Office

121 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

The Trustees submit their annual report and the financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 9 and comply with the Charity's constitution and the Charities Act 2011.

### 1. Status & Administration

The Charity is a Charitable Incorporated Organisation (CIO), registered as charity number 1170279 and operating as an affiliated branch of the national Samaritans charity organisation (charity number 219432). It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. The Director is appointed in accordance with the Director Selection Policy and he/she represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers. The remaining Trustees are elected annually at the Annual General Meeting by the members of the Charity. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 3. There are no corporate trustees.

### 2. Statement of Trustees' Responsibilities in respect of the Financial Statements

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports ) Regulations 2008 and the provisions of the trust deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity, and of the surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- i) select suitable accounting policies and apply them consistently;
- ii) make judgements and estimates that are reasonable and prudent; and
- iii) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the law applicable and the provisions of the trust deed. 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.

### 3. Activities & Objectives

The objectives of the Charity are:

- To enable persons in Chesterfield and the surrounding area and 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 the Samaritans national charity and its affiliated branches in fulfilling these objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

#### 4. Organisation

The day-to-day management of the Charity is in the hands of a Leadership Team, chaired by the Director. The Leadership Team is comprised entirely of volunteers and is supported in its work by a number of other volunteers. All members of the Leadership Team are also Trustees.

The primary source of funding for the work of the Charity is a shop in Chesterfield, which is staffed by a paid shop manager and a number of volunteers.

#### 5. Review of the Activities

This constituted the fifth financial year of activity under the Charity's CIO status. A summary of the financial position and income and expenditure for the year is given on pages 7 to 13.

During the year ended 31 March 2022, the Charity suffered a deficit of expenditure over income of £13,635 (2021: surplus of £8,385). Income excluding shop trading was £12,051 (2021: £6,764) and expenditure was £27,353 (2021: £25,914).

Turnover from the Charity's shop for the year was £42,098 (2021: £29,254). The shop's performance in 2020-21 was badly affected by the Covid-19 pandemic. It recovered to some extent during the current year, but nevertheless posted a trading deficit of £1,543 (2021: £1,180). Government Covid-19 grants relating to the pandemic amounting to £3,210 (2021: £28,715) were received, resulting in a net contribution to funds of £1,667 by the shop for the year (2021: £27,535).

The Charity's cash balances at the end of the year were £55,353 (2021: £69,412).

A claim for Gift Aid amounting to £1,486 was made during the year, but subsequent enquiries have revealed it contained some irregularities. Accordingly it has been excluded from these accounts pending further investigation and HMRC have been notified that all or part of it may be repaid.

#### 6. Reserves Policy

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for twelve months in addition to the cost which would be incurred by the immediate replacement of its high cost equipment. In the view of the Trustees, the free reserves are within this limit.

#### 7. Risk Review

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to its operations and finances, and are satisfied that adequate systems are in place to mitigate those risks.

#### 8. Independent Examiners

A resolution proposing that 360 Accounting Limited be appointed as independent examiner will be proposed at the annual general meeting.

Approved by the Trustees and signed on their behalf by:

Mrs J Tweedy  
Director and Chair of Trustees

1 August 2022

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 8 to 13.

**Respective responsibilities of the trustees and the examiner**

The Trustees of the Charity are responsible for the preparation of the financial statements. They consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that, although an independent examination is not required, they have elected to request one.

It is my responsibility to:

- i) examine the financial statements under section 145 of the 2011 Act;
- ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- iii) to state whether any particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act; have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Mr Martin Swain  
360 Accounting Limited

1 August 2022

123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Chesterfield Samaritans

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations and gifts		4,051	-	4,051	6,764
Grants		8,000	-	8,000	
Other trading activities					
Fundraising		1,667	-	1,667	27,535
<b>Total income</b>		<b>13,718</b>	<b>-</b>	<b>13,718</b>	<b>34,299</b>
<b>Expenditure</b>					
Fundraising costs	4	2,758	-	2,758	1,481
<b>Charitable expenditure</b>					
Charitable activities					
Direct costs	5	15,448	-	15,448	12,095
Support costs	6	418	-	418	6,916
Management and admin costs	7	8,729	-	8,729	5,422
		24,595	-	24,595	24,433
<b>Total expenditure</b>		<b>27,353</b>	<b>-</b>	<b>27,353</b>	<b>25,914</b>
<b>Net (expenditure)/income</b>		<b>(13,635)</b>	<b>-</b>	<b>(13,635)</b>	<b>8,385</b>
Net (expenditure)/income Before other recognised gains/(losses)		(13,635)	-	(13,635)	8,385
<b>Net movement in funds</b>		<b>(13,635)</b>	<b>-</b>	<b>(13,635)</b>	<b>8,385</b>
Total funds brought forward at 1 April 2021		222,417	-	222,417	214,032
<b>Total funds carried forward at 31 March 2022</b>		<b>208,782</b>	<b>-</b>	<b>208,782</b>	<b>222,417</b>

Chesterfield Samaritans

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		156,057		150,934
<b>Current Assets</b>					
Debtors	9	2,430		12,225	
Cash at bank and in hand	10	55,353		69,412	
		<u>57,783</u>		<u>81,637</u>	
<b>Creditors</b>					
Amounts falling due within one year	11	<u>5,058</u>		<u>10,154</u>	
<b>Net current assets/(liabilities)</b>			52,725		71,483
<b>Total assets less current liabilities</b>			<u>208,782</u>		<u>222,417</u>
<b>Represented by:</b>					
Shop Funds	12		25,396		55,666
Unrestricted Funds	12		183,386		166,751
<b>Total Funds</b>			<u>208,782</u>		<u>222,417</u>

The notes on pages 9 to 13 form part of these financial statements.

Approved by the Trustees and signed on their behalf by:



Mrs J Tweedy (Director and Chair of Trustees)

1 August 2022



Mr S Broadbent (Acting Treasurer)

## 1. Accounting Policies

### Basis of Accounting

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The Charity constitutes a public benefit entity as defined by FRS102. The Charity operated under SORP (FRS 102) in the current year, and there were no transitional adjustments.

The financial statements are prepared on a going concern basis, and are presented in Sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated, modified to include certain items at fair value.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### Fund accounting

Unrestricted charitable funds are available for use at the discretion of the Trustees in the furtherance of the general objectives of the Charity. Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

### Income

Donations and legacies are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met. Other income is accounted for on an accruals basis as far as it is prudent to do so.

### Donated goods

The value of goods donated for sale in the Charity's shop is recognised as income only when sold.

### Expenditure

Expenditure is accounted for on an accruals basis and includes Value Added Tax (VAT) where applicable.

### Taxation

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, the Charity is generally exempt from Income and/or Corporation Tax on any surplus of income over expenditure.

### Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees. Any costs which cannot be aggregated and specifically identified to a functional activity of the Charity are included in management and administration costs.

### Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold Property	2% Straight Line basis
Shop equipment	20% Straight Line basis
Office equipment	25% Straight Line basis

2. Premises Overheads	Unrestricted Funds	2022	2021
	£	£	£
Insurance	994	994	930
Rates	891	891	910
Repairs and renewals	4,710	4,710	2,748
Water	296	296	217
Light and heat	4,356	4,356	3,397
Telephone	196	196	110
Cleaning	158	158	493
Depreciation	3,373	3,373	3,213
	<u>14,974</u>	<u>14,974</u>	<u>12,018</u>
<b>Allocated to:</b>			
Direct Charitable Expenses	[80%]	11,980	9,614
Fundraising & Publicity	[10%]	1,497	1,202
Management & Administration	[10%]	1,497	1,202
		<u>14,974</u>	<u>12,018</u>
<b>3. Staff Costs</b>		<b>2022</b>	<b>2021</b>
		£	£
Shop wages and salaries		21,747	19,864
Cleaning wages and salaries		1,341	1,186
Employer's pension costs		465	-
		<u>23,553</u>	<u>21,050</u>

None of the Trustees or any persons connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity in the year (2021: Nil).

During the year the total amount reimbursed to 5 Trustees (2021: 4 Trustees), members of the Charity's management committee, in respect of travel costs and other expenses, amounted to £6,732 (2021: £824).

The average number of employees during the year was 2 (2021: 3 employees).

<b>4. Fundraising Costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Advertising and publicity	1,261	194
Direct fundraising costs	-	85
Share of premises overheads (Note 2)	1,497	1,202
	<u>2,758</u>	<u>1,481</u>
<b>5. Direct Charitable Expenditure</b>	<b>2022</b>	<b>2021</b>
	£	£
Vodafone Listener Service	975	1,570
Volunteer Training & Support Costs	536	45
Volunteer Travel Expenses	1,938	866
Share of premises overheads (Note 2)	11,979	9,614
Rounding	20	
	<u>15,448</u>	<u>12,095</u>
<b>6. Support Costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Contribution to General Office	418	6,916
	<u>418</u>	<u>6,916</u>
<b>7. Management &amp; Administration Costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries (Note 3)	1,341	1,186
Share of premises overheads (Note 2)	1,497	1,202
Computer running costs	-	189
Subscriptions	525	365
Legal and professional fees	2,096	-
Accountancy	662	550
Postage, printing, and stationery	1,570	982
AGM/Branch meeting costs	604	-
Refreshments	165	309
Sundry expenses	-	55
Gifts	-	436
Depreciation	269	148
	<u>8,729</u>	<u>5,422</u>

8. Tangible Fixed Assets	Shop equipment £	Office premises £	Office equipment £	Total £
<b>Cost</b>				
At 1 April 2021	8,195	160,653	592	169,440
Additions in the year	1,239	8,000	1,074	10,313
Disposals in the year	-	-	-	-
At 31 March 2022	<u>9,434</u>	<u>168,653</u>	<u>1,666</u>	<u>179,753</u>
<b>Depreciation</b>				
At 1 April 2021	5,044	12,963	499	18,506
Charge for the year	1,548	3,373	269	5,190
Eliminated on disposal	-	-	-	-
At 31 March 2022	<u>6,592</u>	<u>16,336</u>	<u>768</u>	<u>23,696</u>
<b>Net Book Value</b>				
At 31 March 2022	<u>2,842</u>	<u>152,317</u>	<u>898</u>	<u>156,057</u>
At 31 March 2021	<u>3,151</u>	<u>147,690</u>	<u>93</u>	<u>150,934</u>

The title of the freehold premises is held by the Samaritans as custodian Trustee. The Charity is subject to a Trust Deed in respect of these premises.

9. Debtors	Shop £	Branch £	2022 £	2021 £
Trade Debtors	90	-	90	-
Prepayments	1,083	1,257	2,340	253
Other debtors	-	-	-	11,944
Rounding	-	-	-	28
	<u>1,173</u>	<u>1,257</u>	<u>2,430</u>	<u>12,225</u>
<b>10. Cash at Bank &amp; on Hand</b>				
	Shop £	Branch £	2022 £	2021 £
Cash at Bank	24,342	31,011	55,353	69,387
Cash on Hand	-	-	-	25
	<u>£ 24,342</u>	<u>£ 31,011</u>	<u>£ 55,353</u>	<u>£ 69,412</u>

11. Creditors	Shop	Branch	2022	2021
	£	£	£	£
Trade Creditors	1,486	1,082	2,568	162
Wages payable	-	-	-	1,242
Accruals	-	1,015	1,015	7,429
VAT	598	-	598	996
PAYE	877	-	877	325
	<u>2,961</u>	<u>2,097</u>	<u>5,058</u>	<u>10,154</u>

12. Analysis of Net Assets Between Funds	Tangible Fixed Assets	Net Current Assets	2022	2021
	£	£	£	£
Unrestricted Funds	153,215	30,171	183,386	166,751
Shop Funds	2,842	22,554	25,396	55,666
	<u>£ 156,057</u>	<u>£ 52,725</u>	<u>£ 208,782</u>	<u>£ 222,417</u>

**13. Indemnity Insurance**

The national Samaritans charity has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritans branches.

Chesterfield Samaritans

Shop Trading Profit & Loss Account for the year ended 31 March 2022

	2022		2021	
	£	£	£	£
<b>Income</b>				
Sales		42,098		29,254
Gift Aid		-		3,106
Grants		3,210		28,715
		<u>45,308</u>		<u>61,075</u>
<b>Expenditure</b>				
Purchases	1,857		32	
Wages and Salaries	21,747		19,864	
Employer's pension costs	465		-	
Rent, Rates, and Water	13,736		9,040	
Light & Heat	917		523	
Repairs	753		-	
Covid-19 expenses	-		841	
Travel Expenses	403		-	
Accountancy	385		398	
Printing & Stationery	181		130	
Telephone	508		502	
Subsistence & Refreshments	42		46	
Card terminal charges	647		525	
Sundries	452		-	
Depreciation	1,548		1,639	
		<u>(43,641)</u>		<u>(33,540)</u>
Profit For The Year		<u>1,667</u>		<u>27,535</u>

Balance Sheet as at 31 March 2022

	2022		2021	
	£	£	£	£
<b>Fixed Assets</b>		2,842		3,151
<b>Current Assets</b>				
Cash at Bank	24,342		53,810	
Cash on Hand	-		25	
Trade debtors	90		-	
Prepayments	1,083		-	
Other debtors	-		1,444	
Rounding	-		14	
	<u>25,515</u>		<u>55,293</u>	
<b>Current Liabilities</b>				
Trade Creditors	1,486		162	
Wages payable	-		1,242	
Accruals	-		53	
VAT	598		996	
PAYE	877		325	
	<u>2,961</u>		<u>2,778</u>	
<b>Net Current Assets</b>		22,554		52,515
<b>Total Net Assets/(Liabilities)</b>		<u>25,396</u>		<u>55,666</u>
<b>Represented By:</b>				
Brought Forward		55,666		54,780
Profit For The Year		1,667		27,535
Branch Payment for Shop Transactions		408		1,152
Branch income received by Shop		1,068		1,100
Shop Payment for Branch Transactions	-	406	-	1,497
Shop income received by Branch		-		18
Transfer from Shop to Branch	-	30,000	-	25,000
VAT refunds received by Branch	-	3,007	-	2,386
		<u>25,396</u>		<u>55,666</u>

**CHESTERFIELD SAMARITANS**

England & Wales - Charity number 1170279

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# Accounts

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# Charity Commission Annual Return 2021

## CHESTERFIELD SAMARITANS

Charity registration number: 1170279

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2021.

## PART A - Charity information

### Financial period

Financial period start date

01/04/2020

Financial period end date

31/03/2021

### Income and spending

Income £

£ 34,299

Spending £

£ 25,914

### Serious Incidents

**For the period of this return, were there any serious incidents in your charity that have not been reported to the Charity Commission?**

## Fundraising - professional fundraiser

**Did your charity raise funds from the public?**

**Did the charity work with any professional fundraisers?**

## Fundraising - commercial participator

**Did your charity work with any commercial participators?**

## Government contracts

**During the financial period for this annual return, did the charity receive income from contracts (other than grant agreements) with central government or local authorities?**

## Government grants

**During the financial period for this annual return, did the charity receive income from grants from central government or local authorities?**

**How many grants did your charity receive from central government or local authorities?**

**What was the total value of these grants?**

## Income from outside the UK

**Did your charity receive income from outside the UK ?**

## Spending outside England & Wales

Did your charity operate outside England and Wales?

Total Spending outside England & Wales

## Trading subsidiaries

Did the charity have any subsidiaries?

## Trustee payments

Did any of the trustees receive any remuneration, payments or benefits from the charity other than refunds of legitimate trustee expenses?

Did any of the trustees resign and then take up employment with the charity?

## Employees' salaries

Did any of your charity's staff receive total employee benefits of £60,000 or more?  
Select No if your charity does not have any staff or does not pay any staff.

For your highest paid member of staff only, what was the total value of their employee benefits?

(For example if your highest paid member of staff received £35,000 enter 35000). If you do not have any staff or did not pay any staff, enter 0 (zero)

## Volunteers

How many UK volunteers, excluding trustees, did the charity have during the financial period?

42

## Financial controls

Did your charity review its internal financial controls?

Yes

## Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

**We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.**

**The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.**

**As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.**

**Please check back frequently to see any updates or changes to our privacy policy.**

## Declaration

**This annual return has not been submitted and no Declaration has been made**

CHARITY COMMISSION No. 1170279

CHESTERFIELD SAMARITANS  
ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021



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## Chesterfield Samaritans

### Trustees & Officers

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Trustees

Mr P Gately	
Mr T Harding	(Resigned 2 June 2020)
Mrs J Ottewell	
Mrs S Wood	
Mrs J Tweedy	(Director and Chair of Trustees)
Mrs T Lowen	
Mr J Greaves	(Appointed 17 August 2020) (Resigned 1 May 2021)
Mrs L Francis	(Resigned 1 June 2021)
Ms M Bradbury	(Appointed 1 June 2021)

Accountant

360 Accounting Limited  
123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Bankers

National Westminster Bank plc  
5 Market Place  
Chesterfield  
S40 1TW

Solicitors

BRM Solicitors  
Gray Court  
99 Saltergate  
Chesterfield  
S40 1LD

Registered Office

121 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

The Trustees submit their annual report and the financial statements for the Year Ended 31st March 2021.

**Status & Administration**

The Charity is a Charitable Incorporated Organisation, affiliated to Samaritans Central Charity. It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. All Trustees, with the exception of the Director, are elected annually at an Annual General Meeting of the Members of the Charity.

**Statement of Trustees' Responsibilities in respect of the Financial Statements**

Charity law requires the Trustees to prepare financial statements for each financial year which give true and fair view of the state of affairs of the Charity, and of the surplus or deficit of that charity for that period. In preparing those financial statements, the Trustees are required to:-

- i) select suitable accounting policies and apply them consistently
- ii) make judgements and estimates that are reasonable and prudent; and
- iii) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the law applicable. 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.

**Activities & Objectives**

The Charity's objectives are:-

To enable persons in Chesterfield 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 objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

**Organisation**

The day-to-day management of the Charity is in the hands of a Leadership Team, chaired by the Director. The Leadership Team is comprised entirely of volunteers and is supported in its work by a number of other volunteers. All members of the Leadership Team are also Trustees.

The primary source of funding for the work of the Charity is a shop in Chesterfield, which is staffed by a paid shop manager and a number of volunteers.

**Review of the Activities**

This constituted the fourth financial year of activity under the Charity's CIO status.

Income totalled £6,764 (2020: £2,885) (Excluding the shop profits & donations from Samaritans of Chesterfield).

Expenditure was in the amount of £25,914 (2020: £21,634).

The charity shop generated a profit of £27,535 (2020: £11,749) (Excluding donations from Samaritans of Chesterfield).

This resulted in an overall net income of £8,385 (2020: net expenditure of £7,000).

The Charity's cash position was in the amount of £69,412 (2020: £63,905).

**Reserves Policy**

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for eighteen months in addition to the cost which would be incurred by the immediate replacement of our high cost equipment.

**Risk Review**

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity, and are satisfied that adequate systems have been established to mitigate those risks.

**Independent Examiners**

A resolution that 360 Accounting Limited will be appointed, will be proposed at a general meeting.

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

Mrs J Tweedy  
Director and Chair of Trustees

**Independent Examiners Report to the trustees of Chesterfield Samaritans  
for the Year Ended 31st March 2021**

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I report on the accounts of the Charity for the year ended 31st March 2021, which are set out on pages 4 to 14.

**Respective Responsibilities of Trustees & Examiners**

The Charity's Trustees are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act),

Also that, although an Independent Examination is not required, the Trustees have elected to request one.

It is my responsibility to:-

- i) examine the accounts under section 145 of the 2011 Act;
- ii) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- iii) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Martin Swain  
360 Accounting Limited

123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Chesterfield Samaritans

Statement of Financial Activities

for the Year Ended 31st March 2021

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
<b>Income:</b>					
Donations & Gifts		6,764	-	6,764	2,885
Other trading activities					
Fundraising		27,535	-	27,535	11,749
Transfer from Samaritans of Chesterfield					
<b>Total income</b>		<b>34,299</b>	<b>-</b>	<b>34,299</b>	<b>14,634</b>
<b>Expenditure on:</b>					
Fundraising Costs	4	1,481	-	1,481	1,003
<b>Charitable Expenditure</b>					
Charitable activities					
Direct Costs	5	12,095	-	12,095	10,583
Support Costs	6	6,916	-	6,916	4,628
Management & Admin	7	5,422	-	5,422	5,420
		<b>24,433</b>	<b>-</b>	<b>24,433</b>	<b>20,631</b>
<b>Total expenditure</b>		<b>25,914</b>	<b>-</b>	<b>25,914</b>	<b>21,634</b>
<b>Net (expenditure)/ income</b>		<b>8,385</b>	<b>-</b>	<b>8,385</b>	<b>(7,000)</b>
Net (expenditure)/ income Before other recognised gains/(losses)		8,385	-	8,385	(7,000)
<b>Net Movement in Funds</b>		<b>8,385</b>	<b>-</b>	<b>8,385</b>	<b>(7,000)</b>
Total Funds Brought Forward at 1st April 2020		214,032	-	214,032	221,032
<b>Total Funds Carried Forward at 31st March 2021</b>		<b>222,417</b>	<b>-</b>	<b>222,417</b>	<b>214,032</b>

Chesterfield Samaritans

Balance Sheet

for the Year Ended 31st March 2021

	<u>Notes</u>	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>					
Tangible Assets	8		£ 150,934		£ 154,626
<b>Current Assets</b>					
Debtors	9	£ 12,225		£ 2,062	
Cash at Bank & on Hand	10	£ 69,412		£ 63,905	
		<u>£ 81,637</u>		<u>£ 65,967</u>	
<b>Creditors</b>					
Amounts Falling Due Within One Year	11	£ 10,154		£ 6,561	
<b>Net Current Assets</b>			£ 71,483		£ 59,406
<b>Total Assets Less Current liabilities</b>			<u>£ 222,417</u>		<u>£ 214,032</u>
<b>Represented by:-</b>					
Shop Funds	12	£ 55,666		£ 54,780	
Unrestricted Funds	12	£ 166,751		£ 159,252	
<b>Total Funds</b>			<u>£ 222,417</u>		<u>£ 214,032</u>

The notes on pages 9 to 13 form part of these financial statements.

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

Mrs S Wood            Director and Chair of Trustees

Mr P Gately            Treasurer and Trustee

## 1. Accounting Policies

### Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated.

The Charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity operated under SORP (FRS 102) in the current year, there were no transitional adjustments.

### Income

Donations and legacies are accounted for when received by the Charity. Other income is accounted for on an accruals basis as far as it is prudent to do so.

### Expenditure

Expenditure is accounted for on an accruals basis and includes Value Added Tax where applicable.

### Taxation

As a registered charity the charity is generally exempt from Income and Corporation Tax.

### Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees.

Any costs which cannot be specifically identified to a functional activity of the Charity are included in management and administration costs.

### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of each asset over its expected useful life. The rates used are as follows:-

Freehold Property	2% Straight line basis
Fixtures, Fittings & Equipment	25% and 20% Straight line basis

<b>2. Premises Overheads</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Insurance	930	-
Rates	910	785
Repairs & Renewals	2,748	461
Water	217	(73)
Light & Heat	3,397	3,021
Telephone	110	130
Cleaning	493	63
Depreciation	3,213	3,187
	<u>£ 12,018</u>	<u>£ 7,574</u>

**Allocated to:-**

		<b><u>2021</u></b>	<b><u>2020</u></b>
Direct Charitable Expenses	[80%]	9,614	6,173
Fundraising & Publicity	[10%]	1,202	771
Management & Administration	[10%]	1,202	771
		<u>£ 12,018</u>	<u>£ 7,715</u>

<b>3. Staff Costs</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Wages & Salaries	<u>£ 21,050</u>	<u>£ 21,053</u>

None of the Trustees or persons connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity.

During the year the total amount reimbursed to 4 Trustees, members of the Charity's Management Committee, in respect of the travel costs and other expenses was £824 (2020: £871).

The average number of employees during the year was 3 (3 in 2020).

Chesterfield Samaritans

Notes to the Accounts (continued)

for the Year Ended 31st March 2021

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>4. Fundraising Costs</b>		
Advertising & Publicity	194	176
Direct Fundraising Costs	85	70
Share of Premises Overheads	1,202	757
	<u>£ 1,481</u>	<u>£ 1,003</u>
<b>5. Direct Charitable Expenditure</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Vodafone Listener Service	1,570	1,877
Volunteer Training & Support Costs	45	200
Volunteer Travel Expenses	866	2,446
Share of Premises Overheads	9,614	6,060
	<u>£ 12,095</u>	<u>£ 10,583</u>
<b>6. Support Costs</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Contribution to General Office	<u>£ 6,916</u>	<u>£ 4,628</u>
<b>7. Management &amp; Administration Costs</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Postage, Printing & Stationery	982	1,060
Wages	1,186	1,543
AGM/Branch Meeting Costs	-	309
Refreshments	309	397
Share of Premises Overheads	1,202	757
Accountancy	550	365
Sundry Expenses	55	55
Subscriptions	365	230
Christmas Party	-	288
Gifts	436	74
Computer running costs	189	194
Depreciation	148	148
	<u>£ 5,422</u>	<u>£ 5,420</u>

## Notes to the Accounts (continued)

for the Year Ended 31st March 2021

8. Tangible Fixed Assets	Shop Equipment	Office Premises	Office Equipment	Total
Cost or valuation at 1st April 2020	£ 8,195	£ 159,345	£ 592	£ 168,132
Additions in the year	£ -	£ 1,308	£ -	£ 1,308
Disposals in the year	£ -	£ -	£ -	£ -
Cost or valuation at 31st March 2021	£ 8,195	£ 160,653	£ 592	£ 169,440
Depreciation				
At 1st April 2020	£ 3,405	£ 9,750	£ 351	£ 13,506
Charge for the year	£ 1,639	£ 3,213	£ 148	£ 5,000
Eliminated on disposal	£ -	£ -	£ -	£ -
At 31st March 2021	£ 5,044	£ 12,963	£ 499	£ 18,506
Net Book Value				
At 31st March 2021	£ 3,151	£ 147,690	£ 93	£ 150,934
At 31st March 2020	£ 4,790	£ 149,595	£ 241	£ 154,626

The Title of the freehold premises is held by the Samaritans as custodian Trustee. The Charity is subject to a Trust Deed in respect of these premises.

9. Debtors			<u>2021</u>	<u>2020</u>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Gift Aid	-	-	-	600
Prepayments	-	253	253	-
Other debtors	1,444	10,500	11,944	1,433
PAYE	-	-	-	-
Rounding	14	14	28	29
	£ 1,458	£ 10,767	£ 12,225	£ 2,062

10. Cash at Bank & on Hand			<u>2021</u>	<u>2020</u>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Cash at Bank	53,810	15,577	69,387	63,880
Cash on Hand	25	-	25	25
	£ 53,835	£ 15,577	£ 69,412	£ 63,905

<b>11. Creditors</b>			<b><u>2021</u></b>	<b><u>2020</u></b>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Creditors	162	-	162	97
VAT	996	-	996	786
Net wages	1,242	-	1,242	75
PAYE	325	-	325	-
Accruals	53	7,376	7,429	5,603
	<u>£ 2,778</u>	<u>£ 7,376</u>	<u>£ 10,154</u>	<u>£ 6,561</u>

<b>12. Analysis of Net Assets Between Funds</b>	<u>Tangible</u>	<u>Net</u>	<b><u>2021</u></b>	<b><u>2020</u></b>
	<u>Fixed</u>	<u>Current</u>	<u>Total</u>	<u>Total</u>
	<u>Assets</u>	<u>Assets</u>		
Unrestricted Funds	147,783	18,968	166,751	159,252
Shop Funds	3,151	52,515	55,666	54,780
	<u>£ 150,934</u>	<u>£ 71,483</u>	<u>£ 222,417</u>	<u>£ 214,032</u>

**13. Indemnity Insurance**

Samaritans has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritan branches.

Chesterfield Samaritans

**Profit & Loss Account  
for the Year Ended 31st March 2021**

	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Sales</b>				
Sales		29,254		52,232
Gift Aid		3,106		363
Grants		28,715		-
		<u>61,075</u>		<u>52,595</u>
<b>Less Expenses</b>				
Purchases	32		936	
Consumables	-		230	
Wages & PAYE	19,864		21,784	
Staff Training	-		-	
Rent, Rates & Water	9,040		12,374	
Light & Heat	523		1,198	
Telephone	502		522	
Repairs	-		91	
Dilapidation Costs	-		719	
Covid-19 expenses	841		-	
Travel Expenses	-		157	
Printing & Stationery	130		112	
Card terminal charges	525		532	
Subscriptions	-		-	
Subsistence & Refreshments	46		193	
Sundries	-		22	
Accountancy	398		441	
Depreciation	1,639	33,540	1,535	40,846
		<u>£ 27,535</u>		<u>£ 11,749</u>
Profit For The Year				

**Balance Sheet  
as at Year Ended 31st March 2020**

	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>		3,151		4,790
<b>Current Assets</b>				
Cash at Bank	53,810		50,309	
Cash on Hand	25		25	
PAYE	-		-	
Gift Aid	-		600	
Prepayments	-		-	
Other debtors	1,444		-	
Rounding	14		14	
	<u>55,293</u>		<u>50,948</u>	
<b>Current Liabilities</b>				
Trade Creditors	162		97	
Accruals	53		-	
Net wages	1,242		-	
PAYE	325		75	
VAT	996		786	
	<u>2,778</u>		<u>958</u>	
<b>Net Current Assets</b>		52,515		49,990
		<u>£ 55,666</u>		<u>£ 54,780</u>

**Represented By:-**

Brought Forward		54,780		65,376
Profit For The Year		27,535		11,749
Branch Payment for Shop Transactions		1,152		1,277
Branch income received by Shop		1,100		-
Shop Payment for Branch Transactions	-	1,497	-	818
Shop income received by Branch	-	18	-	108
Transfer from Shop to Branch	-	25,000	-	20,000
VAT refunds received by Branch	-	2,386	-	2,696
		<u>£ 55,666</u>		<u>£ 54,780</u>

CHARITY COMMISSION No. 1170279

CHESTERFIELD SAMARITANS  
ACCOUNTS FOR THE YEAR ENDED  
31ST MARCH 2021



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## Chesterfield Samaritans

### Trustees & Officers

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Trustees

Mr P Gately	
Mr T Harding	(Resigned 2 June 2020)
Mrs J Ottewell	
Mrs S Wood	
Mrs J Tweedy	(Director and Chair of Trustees)
Mrs T Lowen	
Mr J Greaves	(Appointed 17 August 2020) (Resigned 1 May 2021)
Mrs L Francis	(Resigned 1 June 2021)
Ms M Bradbury	(Appointed 1 June 2021)

Accountant

360 Accounting Limited  
123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Bankers

National Westminster Bank plc  
5 Market Place  
Chesterfield  
S40 1TW

Solicitors

BRM Solicitors  
Gray Court  
99 Saltergate  
Chesterfield  
S40 1LD

Registered Office

121 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

The Trustees submit their annual report and the financial statements for the Year Ended 31st March 2021.

**Status & Administration**

The Charity is a Charitable Incorporated Organisation, affiliated to Samaritans Central Charity. It is registered with the Charity Commission and is regulated by its rules, which were adopted on 1st April 2017.

The Charity's governing body is a Board of Trustees, chaired by the Director of the Charity. All Trustees, with the exception of the Director, are elected annually at an Annual General Meeting of the Members of the Charity.

**Statement of Trustees' Responsibilities in respect of the Financial Statements**

Charity law requires the Trustees to prepare financial statements for each financial year which give true and fair view of the state of affairs of the Charity, and of the surplus or deficit of that charity for that period. In preparing those financial statements, the Trustees are required to:-

- i) select suitable accounting policies and apply them consistently
- ii) make judgements and estimates that are reasonable and prudent; and
- iii) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the law applicable. 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.

**Activities & Objectives**

The Charity's objectives are:-

To enable persons in Chesterfield 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 objectives.

In pursuance of these objectives, the Charity maintains a property in Chesterfield, which is used as a base for its listening services.

**Organisation**

The day-to-day management of the Charity is in the hands of a Leadership Team, chaired by the Director. The Leadership Team is comprised entirely of volunteers and is supported in its work by a number of other volunteers. All members of the Leadership Team are also Trustees.

The primary source of funding for the work of the Charity is a shop in Chesterfield, which is staffed by a paid shop manager and a number of volunteers.

**Review of the Activities**

This constituted the fourth financial year of activity under the Charity's CIO status.

Income totalled £6,764 (2020: £2,885) (Excluding the shop profits & donations from Samaritans of Chesterfield).

Expenditure was in the amount of £25,914 (2020: £21,634).

The charity shop generated a profit of £27,535 (2020: £11,749) (Excluding donations from Samaritans of Chesterfield).

This resulted in an overall net income of £8,385 (2020: net expenditure of £7,000).

The Charity's cash position was in the amount of £69,412 (2020: £63,905).

**Reserves Policy**

The Trustees have established a policy whereby the funds not committed or invested in tangible assets (the "free reserves") held by the Charity should be equivalent to the cost of operating the branch for eighteen months in addition to the cost which would be incurred by the immediate replacement of our high cost equipment.

**Risk Review**

The Trustees have conducted a review of the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity, and are satisfied that adequate systems have been established to mitigate those risks.

**Independent Examiners**

A resolution that 360 Accounting Limited will be appointed, will be proposed at a general meeting.

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

Mrs J Tweedy  
Director and Chair of Trustees

**Independent Examiners Report to the trustees of Chesterfield Samaritans  
for the Year Ended 31st March 2021**

---

I report on the accounts of the Charity for the year ended 31st March 2021, which are set out on pages 4 to 14.

**Respective Responsibilities of Trustees & Examiners**

The Charity's Trustees are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act),

Also that, although an Independent Examination is not required, the Trustees have elected to request one.

It is my responsibility to:-

- i) examine the accounts under section 145 of the 2011 Act;
- ii) to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- iii) to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- i) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Martin Swain  
360 Accounting Limited

123 Saltergate  
Chesterfield  
Derbyshire  
S40 1NH

Chesterfield Samaritans

Statement of Financial Activities

for the Year Ended 31st March 2021

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
<b>Income:</b>					
Donations & Gifts		6,764	-	6,764	2,885
Other trading activities					
Fundraising		27,535	-	27,535	11,749
Transfer from Samaritans of Chesterfield					
<b>Total income</b>		<b>34,299</b>	<b>-</b>	<b>34,299</b>	<b>14,634</b>
<b>Expenditure on:</b>					
Fundraising Costs	4	1,481	-	1,481	1,003
<b>Charitable Expenditure</b>					
Charitable activities					
Direct Costs	5	12,095	-	12,095	10,583
Support Costs	6	6,916	-	6,916	4,628
Management & Admin	7	5,422	-	5,422	5,420
		<b>24,433</b>	<b>-</b>	<b>24,433</b>	<b>20,631</b>
<b>Total expenditure</b>		<b>25,914</b>	<b>-</b>	<b>25,914</b>	<b>21,634</b>
<b>Net (expenditure)/ income</b>		<b>8,385</b>	<b>-</b>	<b>8,385</b>	<b>(7,000)</b>
Net (expenditure)/ income Before other recognised gains/(losses)		8,385	-	8,385	(7,000)
<b>Net Movement in Funds</b>		<b>8,385</b>	<b>-</b>	<b>8,385</b>	<b>(7,000)</b>
Total Funds Brought Forward at 1st April 2020		214,032	-	214,032	221,032
<b>Total Funds Carried Forward at 31st March 2021</b>		<b>222,417</b>	<b>-</b>	<b>222,417</b>	<b>214,032</b>

Chesterfield Samaritans

Balance Sheet

for the Year Ended 31st March 2021

	<u>Notes</u>	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>					
Tangible Assets	8		£ 150,934		£ 154,626
<b>Current Assets</b>					
Debtors	9	£ 12,225		£ 2,062	
Cash at Bank & on Hand	10	£ 69,412		£ 63,905	
		<u>£ 81,637</u>		<u>£ 65,967</u>	
<b>Creditors</b>					
Amounts Falling Due Within One Year	11	£ 10,154		£ 6,561	
<b>Net Current Assets</b>			£ 71,483		£ 59,406
<b>Total Assets Less Current liabilities</b>			<u>£ 222,417</u>		<u>£ 214,032</u>
<b>Represented by:-</b>					
Shop Funds	12	£ 55,666		£ 54,780	
Unrestricted Funds	12	£ 166,751		£ 159,252	
<b>Total Funds</b>			<u>£ 222,417</u>		<u>£ 214,032</u>

The notes on pages 9 to 13 form part of these financial statements.

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

Mrs S Wood            Director and Chair of Trustees

Mr P Gately            Treasurer and Trustee

## 1. Accounting Policies

### Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated.

The Charity constitutes a public benefit entity as defined by FRS102. 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling which is the functional currency of the Charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity operated under SORP (FRS 102) in the current year, there were no transitional adjustments.

### Income

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### Expenditure

Expenditure is accounted for on an accruals basis and includes Value Added Tax where applicable.

### Taxation

As a registered charity the charity is generally exempt from Income and Corporation Tax.

### Overheads

Premises overheads are aggregated and allocated to the various functional activities of the Charity on a basis determined by the Trustees.

Any costs which cannot be specifically identified to a functional activity of the Charity are included in management and administration costs.

### Depreciation

Depreciation is calculated to write down the cost, less estimated residual value, of each asset over its expected useful life. The rates used are as follows:-

Freehold Property	2% Straight line basis
Fixtures, Fittings & Equipment	25% and 20% Straight line basis

Notes to the Accounts (continued)

for the Year Ended 31st March 2021

<b>2. Premises Overheads</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Insurance	930	-
Rates	910	785
Repairs & Renewals	2,748	461
Water	217	(73)
Light & Heat	3,397	3,021
Telephone	110	130
Cleaning	493	63
Depreciation	3,213	3,187
	<u>£ 12,018</u>	<u>£ 7,574</u>

<b>Allocated to:-</b>		<b><u>2021</u></b>	<b><u>2020</u></b>
Direct Charitable Expenses	[80%]	9,614	6,173
Fundraising & Publicity	[10%]	1,202	771
Management & Administration	[10%]	1,202	771
		<u>£ 12,018</u>	<u>£ 7,715</u>

<b>3. Staff Costs</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Wages & Salaries	<u>£ 21,050</u>	<u>£ 21,053</u>

None of the Trustees or persons connected to the Trustees received any remuneration or other benefits arising from the funds of the Charity.

During the year the total amount reimbursed to 4 Trustees, members of the Charity's Management Committee, in respect of the travel costs and other expenses was £824 (2020: £871).

The average number of employees during the year was 3 (3 in 2020).

Chesterfield Samaritans

Notes to the Accounts (continued)

for the Year Ended 31st March 2021

	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>4. Fundraising Costs</b>		
Advertising & Publicity	194	176
Direct Fundraising Costs	85	70
Share of Premises Overheads	1,202	757
	<u>£ 1,481</u>	<u>£ 1,003</u>
<b>5. Direct Charitable Expenditure</b>		
Vodafone Listener Service	1,570	1,877
Volunteer Training & Support Costs	45	200
Volunteer Travel Expenses	866	2,446
Share of Premises Overheads	9,614	6,060
	<u>£ 12,095</u>	<u>£ 10,583</u>
<b>6. Support Costs</b>		
Contribution to General Office	<u>£ 6,916</u>	<u>£ 4,628</u>
<b>7. Management &amp; Administration Costs</b>		
Postage, Printing & Stationery	982	1,060
Wages	1,186	1,543
AGM/Branch Meeting Costs	-	309
Refreshments	309	397
Share of Premises Overheads	1,202	757
Accountancy	550	365
Sundry Expenses	55	55
Subscriptions	365	230
Christmas Party	-	288
Gifts	436	74
Computer running costs	189	194
Depreciation	148	148
	<u>£ 5,422</u>	<u>£ 5,420</u>

8. Tangible Fixed Assets	Shop Equipment	Office Premises	Office Equipment	Total
Cost or valuation at 1st April 2020	£ 8,195	£ 159,345	£ 592	£ 168,132
Additions in the year	£ -	£ 1,308	£ -	£ 1,308
Disposals in the year	£ -	£ -	£ -	£ -
Cost or valuation at 31st March 2021	£ 8,195	£ 160,653	£ 592	£ 169,440
Depreciation				
At 1st April 2020	£ 3,405	£ 9,750	£ 351	£ 13,506
Charge for the year	£ 1,639	£ 3,213	£ 148	£ 5,000
Eliminated on disposal	£ -	£ -	£ -	£ -
At 31st March 2021	£ 5,044	£ 12,963	£ 499	£ 18,506
Net Book Value				
At 31st March 2021	£ 3,151	£ 147,690	£ 93	£ 150,934
At 31st March 2020	£ 4,790	£ 149,595	£ 241	£ 154,626

The Title of the freehold premises is held by the Samaritans as custodian Trustee. The Charity is subject to a Trust Deed in respect of these premises.

9. Debtors	<u>2021</u>			<u>2020</u>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Gift Aid	-	-	-	600
Prepayments	-	253	253	-
Other debtors	1,444	10,500	11,944	1,433
PAYE	-	-	-	-
Rounding	14	14	28	29
	£ 1,458	£ 10,767	£ 12,225	£ 2,062

10. Cash at Bank & on Hand	<u>2021</u>			<u>2020</u>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Cash at Bank	53,810	15,577	69,387	63,880
Cash on Hand	25	-	25	25
	£ 53,835	£ 15,577	£ 69,412	£ 63,905

11. Creditors			<u>2021</u>	<u>2020</u>
	<u>Shop</u>	<u>Branch</u>	<u>Total</u>	<u>Total</u>
Creditors	162	-	162	97
VAT	996	-	996	786
Net wages	1,242	-	1,242	75
PAYE	325	-	325	-
Accruals	53	7,376	7,429	5,603
	<u>£ 2,778</u>	<u>£ 7,376</u>	<u>£ 10,154</u>	<u>£ 6,561</u>

12. Analysis of Net Assets Between Funds	<u>Tangible</u>	<u>Net</u>	<u>2021</u>	<u>2020</u>
	<u>Fixed</u>	<u>Current</u>	<u>Total</u>	<u>Total</u>
	<u>Assets</u>	<u>Assets</u>		
Unrestricted Funds	147,783	18,968	166,751	159,252
Shop Funds	3,151	52,515	55,666	54,780
	<u>£ 150,934</u>	<u>£ 71,483</u>	<u>£ 222,417</u>	<u>£ 214,032</u>

13. Indemnity Insurance

Samaritans has centrally effected professional indemnity insurance to protect employees, trustees and other volunteer members of all Samaritan branches.

Chesterfield Samaritans

**Profit & Loss Account  
for the Year Ended 31st March 2021**

	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Sales</b>				
Sales		29,254		52,232
Gift Aid		3,106		363
Grants		28,715		-
		<u>61,075</u>		<u>52,595</u>
<b>Less Expenses</b>				
Purchases	32		936	
Consumables	-		230	
Wages & PAYE	19,864		21,784	
Staff Training	-		-	
Rent, Rates & Water	9,040		12,374	
Light & Heat	523		1,198	
Telephone	502		522	
Repairs	-		91	
Dilapidation Costs	-		719	
Covid-19 expenses	841			
Travel Expenses	-		157	
Printing & Stationery	130		112	
Card terminal charges	525		532	
Subscriptions	-		-	
Subsistence & Refreshments	46		193	
Sundries	-		22	
Accountancy	398		441	
Depreciation	1,639	33,540	1,535	40,846
		<u>£ 27,535</u>		<u>£ 11,749</u>
Profit For The Year				

**Balance Sheet  
as at Year Ended 31st March 2020**

	<u>Year Ended 2021</u>		<u>Year Ended 2020</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Fixed Assets</b>		3,151		4,790
<b>Current Assets</b>				
Cash at Bank	53,810		50,309	
Cash on Hand	25		25	
PAYE	-		-	
Gift Aid	-		600	
Prepayments	-		-	
Other debtors	1,444		-	
Rounding	14		14	
	<u>55,293</u>		<u>50,948</u>	
<b>Current Liabilities</b>				
Trade Creditors	162		97	
Accruals	53		-	
Net wages	1,242		-	
PAYE	325		75	
VAT	996		786	
	<u>2,778</u>		<u>958</u>	
<b>Net Current Assets</b>		52,515		49,990
		<u>£ 55,666</u>		<u>£ 54,780</u>

**Represented By:-**

Brought Forward		54,780		65,376
Profit For The Year		27,535		11,749
Branch Payment for Shop Transactions		1,152		1,277
Branch income received by Shop		1,100		
Shop Payment for Branch Transactions	-	1,497	-	818
Shop income received by Branch	-	18	-	108
Transfer from Shop to Branch	-	25,000	-	20,000
VAT refunds received by Branch	-	2,386	-	2,696
		<u>£ 55,666</u>		<u>£ 54,780</u>