

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



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Chesterfield Samaritans

Trustees & Officers

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

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

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Donations and gifts		4,051	-	4,051	6,764
Grants		8,000	-	8,000	
Other trading activities					
Fundraising		1,667	-	1,667	27,535
Total income		13,718	-	13,718	34,299
Expenditure					
Fundraising costs	4	2,758	-	2,758	1,481
Charitable expenditure					
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
Total expenditure		27,353	-	27,353	25,914
Net (expenditure)/income		(13,635)	-	(13,635)	8,385
Net (expenditure)/income					
Before other recognised gains/(losses)		(13,635)	-	(13,635)	8,385
Net movement in funds		(13,635)	-	(13,635)	8,385
Total funds brought forward at 1 April 2021		222,417	-	222,417	214,032
Total funds carried forward at 31 March 2022		208,782	-	208,782	222,417

Chesterfield Samaritans

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	8		156,057		150,934
Current Assets					
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>	
Creditors					
Amounts falling due within one year	11	<u>5,058</u>		<u>10,154</u>	
Net current assets/(liabilities)			52,725		71,483
Total assets less current liabilities			<u>208,782</u>		<u>222,417</u>
Represented by:					
Shop Funds	12		25,396		55,666
Unrestricted Funds	12		183,386		166,751
Total Funds			<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>
Allocated to:				
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>
3. Staff Costs			2022	2021
			£	£
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).

4. Fundraising Costs	2022	2021
	£	£
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>
5. Direct Charitable Expenditure	2022	2021
	£	£
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>
6. Support Costs	2022	2021
	£	£
Contribution to General Office	418	6,916
	<u>418</u>	<u>6,916</u>
7. Management & Administration Costs	2022	2021
	£	£
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 £
Cost				
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	9,434	168,653	1,666	179,753
Depreciation				
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	6,592	16,336	768	23,696
Net Book Value				
At 31 March 2022	2,842	152,317	898	156,057
At 31 March 2021	3,151	147,690	93	150,934

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
	1,173	1,257	2,430	12,225

10. Cash at Bank & on Hand

	Shop £	Branch £	2022 £	2021 £
Cash at Bank	24,342	31,011	55,353	69,387
Cash on Hand	-	-	-	25
	£ 24,342	£ 31,011	£ 55,353	£ 69,412

Notes to the Financial Statements for the year ended 31 March 2022 (continued)

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	
	£	£	£	£
Income				
Sales		42,098		29,254
Gift Aid		-		3,106
Grants		3,210		28,715
		<u>45,308</u>		<u>61,075</u>
Expenditure				
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	
	£	£	£	£
Fixed Assets		2,842		3,151
Current Assets				
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>	
Current Liabilities				
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>	
Net Current Assets		22,554		52,515
Total Net Assets/(Liabilities)		<u>25,396</u>		<u>55,666</u>
Represented By:				
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>