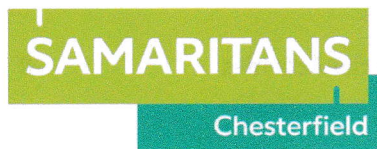


**CHESTERFIELD SAMARITANS**  
**ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



## **CHESTERFIELD SAMARITANS**

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## **CHESTERFIELD SAMARITANS**

### **Trustees & Officers**

<b>Trustees</b>	Mrs J Tweedy	(Director and Chair of Trustees)
	Ms V Nuttall	
	Mrs S Wood	
	Mr D Maddox	(Treasurer - Appointed 20/02/2023)
	Ms A Albus	(Resigned 28/11/2022)
	Ms M Bradbury	(Resigned 11/09/2022)
	Mrs T Lowen	(Resigned 08/02/2023)

**Accountants**

Dey & Co.  
Chartered Accountants  
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

## **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.

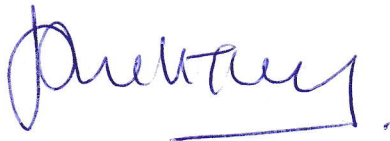
#### **7. Risk Review**

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>
<b>Net (expenditure)/income:</b>					
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>

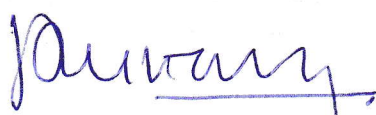


**CHESTERFIELD SAMARITANS**  
**Balance Sheet as at 31 March 2023**

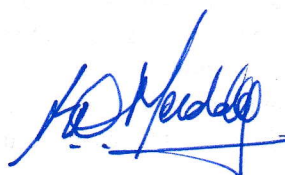
	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		150,813		156,057
<b>Current Assets</b>					
Debtors	9	1,227		2,430	
Cash at bank & in hand	10	47,547		55,353	
		48,774		57,783	
<b>Creditors</b>					
Amounts falling due within 1 year	11	19,270		5,058	
<b>Net current assets/(liabilities)</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)

## **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**

	2023	2022
	£	£
<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**

	Shop Equipment	Office Premises	Office Equipment	Total
	£	£	£	£
<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	5,244
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**

	<b>2023</b>			<b>2022</b>	
	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
<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**

	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>