

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

Trustees	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.

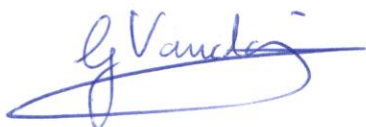
7. Risk Review

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
		£	£	£	£
Income					
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	-
Total Income		33,313	-	33,313	22,902
Expenditure					
Fundraising Costs	4	1,328	-	1,328	3,239
Charitable Expenditure					
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
Total Expenditure		18,766	-	18,766	51,367
Net (expenditure)/income		14,547	-	14,547	(28,465)
Net (expenditure)/income:					
Before other recognised gains/(losses)		14,547	-	14,547	(28,465)
Net movement in funds		14,547	-	14,547	(28,465)
Total funds brought forward at 1 April 2022		180,317	-	180,317	208,782
Total funds carried forward at 31 March 2023		194,864		194,864	180,317

Balance Sheet as at 31 March 2023

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

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
	10,734	-	10,734		29,379
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
	10,734	-	10,734		29,379

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
	19,395		17,816

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
	1,328	3,239
5. Direct Charitable Expenditure		
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
	9,848	25,557

	2024	2023
	£	£
6. Support Costs		
Contribution to General Office	2,404	1,258
	2,404	1,258
7. Management & Administration Costs		
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
	5,186	21,313

8. Tangible Fixed Assets

	Shop Equipment	Office Premises	Office Equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	9,434	168,653	1,666	179,753
Additions in Year	-	-	-	-
Disposals in year	-	-	-	-
At 31 March 2024	9,434	168,653	1,666	179,753
Depreciation				
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	-	-	-	-
At 31 March 2024	8,632	23,082	1,305	33,019
Net Book Value				
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
	764	1483	2247	1,227

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
	3,323	50,825	54,148	47,547

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
	1,837	6,428	8,265	19,270

12. Analysis of Net Assets Between Funds

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

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	
	£	£		£	£
Income					
Sales		44,406			43,536
Grants		-			-
		44,406			43,536
Expenditure					
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	
		(37,474)			(38,767)
Profit for the year		6,932			4,769

Shop Balance Sheet as at 31 March 2024

	2024		2023	
	£	£	£	£
Fixed Assets		802		1,239
Current Assets				
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	
	4,087		30,529	
Current Liabilities				
Trade Creditors	1		-	
Accruals	550		209	
Deferred Income – Foundation Derbyshire	1,000		-	
PAYE	222		374	
Pension Fund	64		-	
	1,837		583	
Net Current Assets		2,250		29,946
Total Net Assets/(Liabilities)		3,052		31,185
Represented By:				
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
		3,052		31,185