

Eastbourne and District Samaritans

**Annual Report and Financial Statements
for the year ended 31st March 2021**



Registered Charity Number: 1170508

Company Number: CE009224

EASTBOURNE AND DISTRICT SAMARITANS

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EASTBOURNE AND DISTRICT SAMARITANS

LEGAL AND ADMINISTRATION DETAILS

LEGAL STATUS

Eastbourne and District Samaritans is a
Registered Charity (Charity Registration No. 1170508) and a
Charitable Incorporated Organisation (Company number CE009224)

PRINCIPAL OFFICE

The Haven
13 Bolton Road
Eastbourne
East Sussex
BN21 3JT

BOARD OF TRUSTEES

Chair / Director

Gillian Ruth Mills

Secretary

Amelia Caroline Stecher

Treasurer

Stephanie June Carpenter

Trustees

Alison Dunbar-Dempsey
Joseph Ralph Homer
Ann Marie Hare
Linda Jane Gietzen
Derek James Bradley (until 4 May 2020)
Linda Palmer (until 12 June 2020)
Jill Christine Morgan (until 20 September 2020)
Joanna Ashton-Pragier (from 21 September 2020)
Kevin Charles Harry Lucas (from 21 September 2020)
Nicky Shuttleworth (from 21 September 2020)

Independent Examiner

VMR Anderson BA(Hons) FCA DChA
Clark Brownscombe
2 St. Andrews Place
Lewes
East Sussex
BN7 1UP

Solicitors

Mayo Wynne Baxter
20 Gildredge Road
Eastbourne
East Sussex
BN21 4RP

Bankers

Barclays Bank plc.
63/67 Terminus Road
Eastbourne
East Sussex
BN21 3NJ

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Introduction

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31st March 2021.

The Eastbourne and District Samaritans' branch is registered as a charity (Charity Registration No. 1170508). It is governed by its rules which were first adopted on 1st December 2016. It should be noted that the charity is the successor charity to The Samaritans of Eastbourne and District (Charity Registration No. 278729). The charity is a Charitable Incorporated Organisation (Company number CE009224)

The financial statements comply with current statutory requirements, the Rules and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Objectives of the charity

1. *To enable persons in Eastbourne 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.*
2. *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.*
3. *To collaborate with and support Samaritans central charity and its affiliated branches in fulfilling these objectives.*

Charitable status and relationship with the company Samaritans (Charity No. 219432)

Eastbourne and District Samaritans is one of 201 Samaritans' branches located across the UK and Ireland. The coordinating body for the branches is Samaritans (Charity Registration No. 219432) referred to henceforth in this report as the 'Central Charity'. Eastbourne and District Samaritans has an operating agreement with the Central Charity, covering the responsibilities of branches, and designed to ensure that all branches provide consistently high-quality services and work effectively together as one organisation to support our callers.

The role of the Trustees

Whilst being an independent charity, Eastbourne and District Samaritans operates as a branch of the Central Charity. The Central Charity sets standards and provides guidance and support to local branches. It is the responsibility of the Trustees to maintain the financial viability of the branch and to ensure that the assets are used in pursuance of the objectives of the charity.

Governance is the role of the Trustees, and Trustees must ensure that the three main objectives (see above) are met and that the assets of the branch are properly and effectively managed. In addition to the freehold premises from which it operates, the charity owns a leasehold shop, which is sublet to the trading

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FOR THE YEAR ENDED 31 MARCH 2021

company Samaritans Retail (Eastbourne) Ltd, in which the charity is the sole shareholder. This is referred to in this report as 'the shop'.

The chair of Trustees is the Branch Director, an appointee of the Central Charity following structured consultation with the branch membership. The Risk Register, a document designed to ensure that members and callers work together in a safe environment, is the responsibility of the Trustees. They provide the material support necessary for the effective running of the branch. The Trustees work in accordance with the guidelines laid down by the Charity Commission.

Management is the responsibility of the Directorate: the Branch Director and a team of Deputy Directors. The Directorate creates and manages the Branch Operational Plan (BOP). The BOP describes the actions necessary to develop the work of the branch in accordance with our objectives and is linked to the Risk Register and any strategic aims approved by the Trustees.

Links between Trustees and Directors

The dual role of the Branch Director makes for effective liaison between the two bodies. At Trustee meetings, the Director provides a management progress report with specific reference to rota statistics, the Branch Operational Plan and the Risk Register. This report is based on reports provided by the Deputy Directors. At each meeting, the Treasurer presents a detailed financial report monitoring the income and expenditure, and a review of reserves and investments. Reports from the shop Financial Director, the Premises Manager and the Health and Safety Officer are also presented.

All these measures enable the Trustees to track and monitor the full range of activities undertaken by the directors and other managers and ensure that they are meeting their objectives.

Trustee responsibilities

Financial statements

The Trustees are required to prepare annual financial statements, which provide a true and fair view of the affairs of the branch as at the end of the financial year and of the income and expenditure of the branch for the year.

In preparing the reports the Trustees:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements, and
- d) Prepare the Financial Statements on the ongoing concern basis unless it is inappropriate.

Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives.

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Risk review

The Board of Trustees reviews the major risks to which the branch is exposed on a regular basis and systems and actions are implemented to mitigate those risks. Additionally, the Trustees report annually to the Central Charity on the management of risk. The Trustees believe that there is a satisfactory system of internal controls and these are reviewed on a regular basis.

Financial review

At the end of the year 2020/21, the charity had funds of £670,761 of which £575,087 related to tangible assets, including the charity's freehold property 'The Haven', 13 Bolton Road, Eastbourne from which the charity operates, and a leasehold property at 31 Grove Road, Eastbourne, which is used as premises for the shop.

Total income and expenditure for the year were £71,238 and £48,043 respectively, resulting in an overall surplus of £23,195. This was particularly remarkable given that, due to the Covid-19 pandemic restrictions which started on 23 March 2020, all face-to-face fundraising had to be cancelled and the shop was closed for much of the year.

The major reasons for the charity surviving the pandemic so well financially were that (a) we have no mortgage or rent to pay thanks to a very generous local benefactor, Mr Leslie Francis Davey, helping us to buy 'The Haven' outright in 1992, (b) we received two significant legacies this year totalling £27,520 and (c) the shop received just under £36,000 in government Covid-19 grants and staff furlough payments, without which the charity would have had to heavily subsidise the shop to ensure its survival.

Expenditure

Expenditure is focussed entirely on the branch's service provision together with property maintenance and running costs. The expenses this year ran largely within budget apart from unexpected damp proofing work to the basement of 'The Haven' (an additional £3,880) and the need, because of Covid-19 hygiene requirements, to provide individual headsets for listening volunteers (£5,652). Despite these, overall expenditure came in at 93% of the total budgeted figure.

Income

Normally the charity's principal sources of income are donations from the public, both directly and through the sale of donated goods in the shop. However, because of Covid-19 restrictions, the shop was closed for much of this year. Thanks to the government grants though, together with some limited opening later in the year, the shop was able to pay the charity £8,000 in rent (normally £16,000) and will be able to donate a final trading surplus of £7,653. This means the shop still managed to provide 22% of the charity's income this year. Our thanks go to the shop's staff, directors and volunteers for all their hard work and efforts through what has been an extremely difficult year for the retail sector.

We were extremely fortunate to receive two significant legacies this year: £20,000 from Rita Brown (an ex-Eastbourne & District Samaritans' volunteer) and £7,520 from a previously unknown supporter, Mrs Bridget Wright. Notable amongst other direct donations received were £1,500 from the Anthony and Consuelo Brooke Charitable Trust, £1,000 from Croudace Homes, £600 from Valerie Chidson, £600 from Susan Epps,

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£500 from Eastbourne Round Table, £400 from Janet Ratcliffe, £385 from the Royal Eastbourne Golf Club (Ladies Section) and £300 from the Eastbourne Lodge of the Freemasons.

It is the charity's aim to maintain a varied income stream involving the wider community as much as possible and this is normally reflected in our fundraising activities. However, this year, Covid-19 restrictions meant very few of our normal local events could go ahead, including street and store collections. One particularly regrettable cancellation was the annual 4-day Eastbourne Air Show ('Airbourne') as Eastbourne and District Samaritans had been chosen by the public as the Airbourne People's Charity for 2020 and would have received a substantial donation from the event. Despite these cancellations though, £3,207 was raised by our volunteers from a virtual 'Samarathon', an online supper quiz, the Asda 'Green Token' scheme, a pop-up book sale, the Eastbourne Christmas Fair and the Samaritans' Christmas Raffle.

Gift Aid on donations continues to be an important source of income. Several of our volunteers regularly donate their travel expenses back to the charity, contributing around £2,100 in Gift Aid this year. In addition, a number of our volunteers applied to their employers to take part in company-wide charitable giving schemes. This raised almost £1,000, including generous contributions from Lloyds Bank Foundation and W. Bruford Ltd.

We have also taken advantage of various online fundraising schemes. We had fundraising pages this year on VirginMoneyGiving, JustGiving, PayPalGiving and FaceBook; received donations in memory of loved ones through MuchLoved.com; collected donations from retailers via EasyFundraising and Amazon Smile; and have taken part in the Eastbourne Lottery. Together these raised around £1,350 and are steadily growing.

Reserves

As our branch income is heavily dependent on donations, either directly or through the sale of donated goods in the shop, it cannot be guaranteed. Therefore, the trustees consider that 9 to 18 months of annual expenditure is an appropriate level of reserves to maintain in order to meet our working capital needs.

Our net current assets at the end of 2020/21 were £95,574, which is equivalent to 23.9 months at this year's expenditure rate. However, because the Covid-19 restrictions prevented selection, recruitment, training, outreach and fundraising from going ahead, the 2020/21 expenses were lower than usual. If calculated using the more normal 2019/20 expenditure figure, our reserves would be 23.3 months which is still well above our target level.

Board of Trustees activities and achievements

Objective 1

To enable persons in Eastbourne and the surrounding areas as well as elsewhere who are experiencing feelings of distress and 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 reduce the incidence of suicide.

During the year of this report, we have been considerably affected for the full twelve months by the restrictions imposed to control the Covid-19 pandemic in England and by the impact of the pandemic on our volunteers themselves. Throughout the year we have been unable to fulfil the wider roles by which our community is normally supported. As directed by Samaritans Central Office, all face-to-face activities in the

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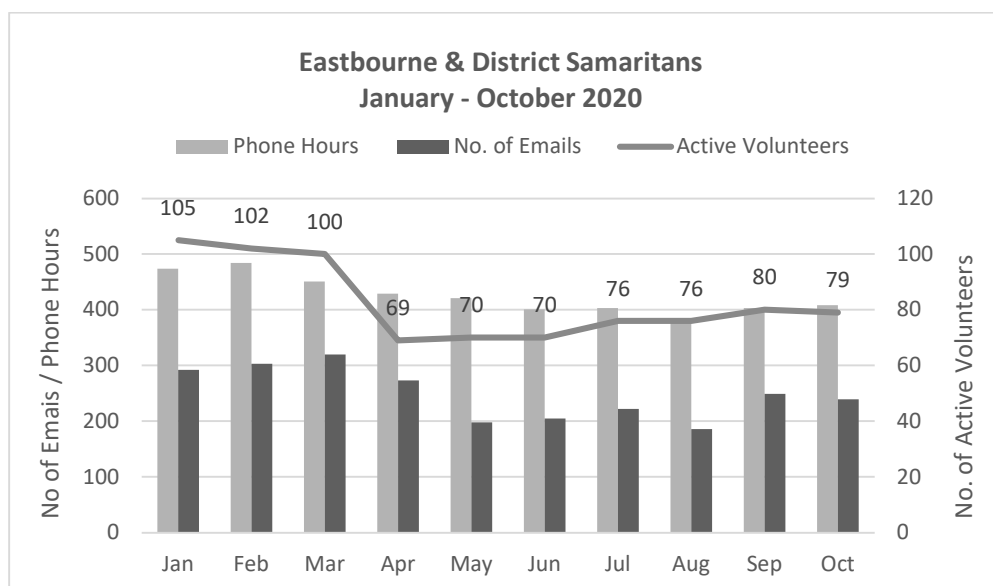
community were cancelled; we have held no raising-awareness or fundraising events and there has been no support given to universities, schools or businesses as we would normally have done. In addition, the branch has been closed to face-to-face callers.

However, we have continued to listen to those who contacted us by telephone and to respond to those who have contacted us by email, maintaining a service for a large part of each day and night throughout the year. Delivering this service has been particularly challenging, for the following reasons:

- A significant proportion of volunteers (at some points 40%) were, at times, self-isolating and unavailable for duties in the branch
- Routines and practices had to be initiated to ensure that those volunteers doing shifts were kept safe, including the introduction of self-distancing, sanitisers, etc.
- The reduction of available phonelines from three to two to aid social distancing
- Regular changes to the rota system had to occur to enable us to contribute jointly with other branches in the South East to ensure continuous 24-hour cover
- On-going responses to regular risk assessments as more about the virus became known

Despite these significant challenges, our available volunteers worked above and beyond the normal expectations to keep a service running to support callers. Many volunteers took on extra shifts each week. The figures below, compared to the previous year, represent a reduction of our service. However, under the circumstances, they reflect huge commitment on the part of our available volunteers.

ANNUAL	2019/20	2020/21	+/- DIFF		AVERAGE PER MONTH	2019/20	2020/21	+/- DIFF
Phone calls	18666	16456	-2210		Phone calls	1556	1371	-185
Hours involved	5642	5110	-532		Hours involved	470	426	-44
No. of Emails	3221	2956	-265		No. of Emails	268	246	-22
Face-to-face	642	0	-642		Face-to-face	54	0	-54



The chart above compares our service delivery three months before and seven months after Covid-19 restrictions were introduced at the end of March 2020. This shows that despite our number of available

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FOR THE YEAR ENDED 31 MARCH 2021

volunteers dropping by 31% at the start of the restrictions, the total phone call hours only dropped by 4.9% and the number of emails by 14.7%.

In addition, the branch involved itself in national initiatives, making good use of those volunteers who were obliged to remain at home. Two volunteers were selected to join the newly organised national NHS helpline; others joined the trial to complete emails at home; and others fulfilled Leader duties to support volunteers taking calls in the branch.

Good use was made of the online meeting software 'Zoom' to enable both Trustees and Deputy Directors to meet together regularly and attend to the administration and running of the branch. Zoom was also used to host coffee sessions, bringing branch volunteers together socially and emotionally.

Our measures to reduce the spread of Covid-19 in the branch have been well received and adhered to by our volunteers. Many expressed that they felt 'safe' and although a small number of volunteers contracted the virus during the twelve months from contacts outside the branch, we have had no outbreak within.

The number of available listening volunteers has reduced during the year. A small number have not returned as the lockdowns have eased. The majority of the reduction in numbers can be explained by the fact that we have held no training courses throughout the year. In an average year new recruits would number around 50. This reduction was anticipated in last year's report. There are currently 80+ potential recruits waiting for assessment and training and, once conditions allow, the majority of these will be added to our numbers.

The work of listening volunteers continues to be aided by support volunteers who have carried on completing a range of administrative and supportive tasks, where appropriate and safe to do so.

Some online training has been made available to volunteers who have been able to access this from home. The 'Responding to Callers in Prison' training was particularly helpful as we have experienced a not unexpected rise in the number of these calls. A change in the method by which calls are received has allowed volunteers to access online training at the phone desks in the branch. The annual assessment of listeners' skills was temporarily suspended again this year in order to comply with Covid-19 restrictions.

At the beginning of the year, we formed a partnership with Brighton's branch of Samaritans and HMP Lewes to develop a project which would support and enhance the Listening Service within the prison, provide training for prison staff and Samaritan volunteers and give hope and support to prisoners, particularly those new to the prison regime. Funding was sought and acquired and the group met via Zoom to plan. Three short films are to be created; one aimed at residents of the prison, one for prison staff and one for volunteers. The construction of the films was to take place in the prison and involve the prison listeners in the delivery of the content. Whilst the planning and organisation of the films has progressed well, we have been as yet unable to complete the project owing to outbreaks of Covid-19 within the prison and subsequent lockdowns. A completion date for early September 2021 now looks likely.

Conditions in the prison over the last twelve months have been challenging and the Listener Service has been unable to function consistently. Our prison team has been unable to visit the Listeners inside the prison and have managed for short periods by telephoning from home. Support for both Prison Listeners and for staff in the prison has been on-going throughout.

Our Caller Support Team has continued to make a strong contribution to ensuring a consistent and appropriate approach to callers, especially the most vulnerable. Links via Zoom with our South East regional

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FOR THE YEAR ENDED 31 MARCH 2021

Team help to provide a fair and consistent approach, with particular reference to our most distressed callers.

Our Volunteer Care Team has had a particularly challenging role throughout the year, providing emotional support for all our volunteers, particularly those who were self-isolating, supporting their positive mental health and keeping them connected with the branch community.

Objective 2

To promote a better understanding in society of suicide, suicidal behaviour, and the value of expressing feelings which may otherwise lead to impaired emotional health and suicide.

The service provided by Samaritans is enhanced and more widely understood through our partnerships with local groups and organisations.

This year, we have been unable to engage in the majority of our regular activities with schools, universities and local businesses because of the pandemic restrictions.

We have, however, continued to meet regularly, via Zoom, with the other members of the East Sussex Suicide Prevention Group and the Beachy Head Risk Management Team.

During the year, we have appointed a Marketing Team who have been engaged in updating our website, planning a regular newsletter, managing our Twitter account and engaging with local businesses. In this activity we have worked with and been supported by the Samaritans' National Lead for Marketing.

Once restrictions are lifted we will be better prepared to engage with our community, raising awareness of our work and offering support. In recent months we have been approached by managers of local businesses who have been concerned about their customers and we are anticipating that in forthcoming months these requests may well rise.

Objective 3

To collaborate with and support Samaritans central charity and its branches in fulfilling these objectives.

The Branch Director has attended a number of meetings with representatives of the national charity and with Directors of other branches in the South East, all virtually via Zoom.

In addition, closer partnerships have been formed with the branches at Brighton and Hastings, providing mutual support through the particular challenges.

Our branch work has been supported by our designated Regional Director and his Deputy.

The work of the charity has continued, despite the circumstances, at a consistent and familiar pace.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Conclusion

In summary, Eastbourne and District Samaritans has faced a challenging year with success:

- Despite the challenges we have continued to carry out the aims of the charity, supporting people locally and nationally through our core work, responding to callers who ring or email us.
- Our volunteers have kept the branch open and the majority of shifts full by doing extra when needed and, together with the other branches in the South East, have maintained a 24-hour service throughout.
- Support has been given to volunteers who have found the pandemic particularly difficult and the sense of community remains strong.
- Financially, we end the year in an improved position, despite the closure of our shop for the majority of the year and the cancellation of local fundraising events.
- The restrictions in branch activities have enabled us to carry out some refurbishment of the building and provide an improved environment in which our volunteers work.
- The large number of people interested in joining our service bodes well for the growth of the branch to its pre-pandemic position and beyond.
- The preparation completed by our Marketing Team increases our capacity to promote a wider understanding of our work within our local community when lifting of restrictions allow.
- We are in a positive position to recover fully from the pandemic and move forwards into the future.

By Order of the Board of Trustees

Gillian Mills (Chair)

Date: 16 August 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
EASTBOURNE AND DISTRICT SAMARITANS**

I report on the accounts of the branch for the year ended 31st March 2021, which are set out on pages 12 to 20.

Respective responsibilities of Trustees and Examiner

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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent Examiner's statement

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

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

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

VMR Anderson BA (Hons) FCA DChA

Chartered Accountant
Clark Brownscombe
2 St. Andrews Place
Lewes
East Sussex
BN7 1UP

Date: 16th August 2021

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Totals 2020/21 £	Totals 2019/20 £
INCOME				
Income and endowments from				
Donations and legacies				
- Donations and gifts	31,941	545	32,486	39,381
- Legacies	27,520	-	27,520	-
Other trading activities				
- Fundraising events	2,965	242	3,207	6,862
Income from investments	25	-	25	82
Other income				
- Rental income	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>16,000</u>
Total income and endowments	<u>70,451</u>	<u>787</u>	<u>71,238</u>	<u>62,325</u>
EXPENDITURE ON				
Charitable activities	46,374	1,651	48,025	48,668
Raising funds	<u>18</u>	<u>-</u>	<u>18</u>	<u>466</u>
Total resources expended	<u>46,392</u>	<u>1,651</u>	<u>48,043</u>	<u>49,134</u>
Net movement in funds	24,059	(864)	23,195	13,191
Fund balances at 1st April 2020	<u>643,746</u>	<u>3,820</u>	<u>647,566</u>	<u>634,375</u>
Fund balances at 31st March 2021	<u>667,805</u>	<u>2,956</u>	<u>670,761</u>	<u>647,566</u>

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Totals 2020/21 £	Totals 2019/20 £
Charitable activities				
Volunteer travel, training and Council/Regional Meetings	10,381	-	10,381	13,903
Telephone	8,414	-	8,414	3,800
Advertising and general publicity	-	-	-	1,653
Postage, printing and stationery	774	-	774	1,692
Branch affiliation fee to central charity	2,431	-	2,431	(77)
Sundry expenses	918	-	918	857
Rates, water, electricity and heating	4,819	-	4,819	4,725
Repairs and renewals	9,239	1,651	10,890	15,299
Cleaning	4,076	-	4,076	3,361
Insurance	1,617	-	1,617	1,515
Depreciation	278	-	278	326
Loss on disposal of fixed assets	1,573	-	1,573	-
Governance costs				
- Accountancy fees	1,854	-	1,854	1,614
	<u>46,374</u>	<u>1,651</u>	<u>48,025</u>	<u>48,668</u>
Raising funds				
Fundraising expenses	<u>18</u>	<u>-</u>	<u>18</u>	<u>466</u>

EASTBOURNE AND DISTRICT SAMARITANS
BALANCE SHEET AS AT 31st MARCH 2021
COMPANY NUMBER CE009224
CHARITY NUMBER 1170508

	Note	£	2020/21 £	2019/20 £
FIXED ASSETS				
Tangible fixed assets	4		575,087	576,938
Investment in trading company	3		<u>100</u>	<u>100</u>
Current Assets			575,187	577,038
Debtors	5	10,511		17,732
Cash at bank and in hand		<u>89,660</u>		<u>55,048</u>
		100,171		72,780
Creditors: Amounts falling due within one year	6	<u>4,597</u>		<u>2,252</u>
Net Current Assets			<u>95,574</u>	<u>70,528</u>
Total Assets Less Current Liabilities			<u>670,761</u>	<u>647,566</u>
 Represented by:				
Restricted Funds				
Duty Room refurbishments	9		2,956	3,820
Unrestricted Funds				
General Fund	9		<u>667,805</u>	<u>643,746</u>
			<u>670,761</u>	<u>647,566</u>

The Financial Statements were approved by the Trustees on 16th August 2021

Gillian Mills (Chair)

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a. Accounting

These financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards. In addition, they have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102. The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern. The accounts are prepared in sterling which is the functional currency of the Charity.

b. Fund Accounting

The charity maintains various funds in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities FRS 102'. These funds, which require separate disclosure, are as follows:-

Unrestricted Funds – These are the general funds of the charity and are expendable at the discretion of the trustees in the furtherance of the charitable objectives. The main sources of general funds are from donations and gifts, legacies, fundraising events and income from investments and bank deposits.

Restricted Funds – These are funds which are subject to specific objects declared by the donor or which are raised by appeal for a specific purpose. These funds are expendable by the trustees in furtherance of the specific object for which they were given unless the donor later agrees that they can be applied for a general purpose. Due to the nature of these funds, they are accounted for separately from the general funds of the charity.

c. Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold and leasehold property, at rates calculated to write off the cost less estimated residual value, of each asset over its expected useful life, as follows:-

Computer Equipment and Photocopier	20% straight line basis
Other Office Equipment and Furniture	15% reducing balance basis

Freehold property and the 999-year leasehold property have not been depreciated in accordance with FRS 102 because in the opinion of the Committee, the properties are repaired on a regular basis with the relevant costs charged to the Income and Expenditure Account, and market value is in excess of the purchase price.

d. Voluntary Income

Donations are recognised as income when the donation is received.

Legacies are recognised at the earliest point at which the amounts become certain.

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

e. Investment Income

Interest is accrued on a daily basis and is credited on this basis in the income and expenditure account.

f. Expenditure

Expenditure is included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

The main categories of expenditure are:

- i. Charitable activities which are the costs of running the branch.
- ii. Expenditure on raising funds which includes investment manager's fees and fundraising expenses.

g. Consolidation

The charity has taken advantage of the exemptions conferred in paragraph 24.6 of the Statement of Recommended Practice "Accounting and Reporting by Charities FRS 102" from preparing consolidated financial statements.

h. Statement of Cash Flows

The charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Bulletin 1 not to prepare a Statement of Cash Flows.

i. Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, other debtors and prepayments. Financial liabilities held at amortised cost comprise other creditors and accruals. Investments in subsidiaries are held at cost less impairment.

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
(Prior year)

	Unrestricted Funds £	Restricted Funds £	Totals 2019/20 £
INCOME			
Income and endowments from			
Donations and legacies			
- Donations and gifts	35,561	3,820	39,381
Other trading activities			
- Fundraising events	6,862	-	6,862
Income from investments	82	-	82
Other income			
- Rental income	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Total income and endowments	<u>58,505</u>	<u>3,820</u>	<u>62,325</u>
EXPENDITURE ON			
Charitable activities	48,668	-	48,668
Raising funds	<u>466</u>	<u>-</u>	<u>466</u>
Total resources expended	<u>49,134</u>	<u>-</u>	<u>49,134</u>
Net movement in funds	9,371	3,820	13,191
Fund balances at 1st April 2019	<u>634,375</u>	<u>-</u>	<u>634,375</u>
Fund balances at 31st March 2020	<u>643,746</u>	<u>3,820</u>	<u>647,566</u>

EASTBOURNE AND DISTRICT SAMARITANS
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3. FIXED ASSET INVESTMENTS

	2020/21	2019/20
	£	£
Investment in trading company	<u>100</u>	<u>....100</u>
At 31st March 2020 and 31st March 2021		

The wholly owned trading company Samaritans Retail (Eastbourne) Limited, which is incorporated in the United Kingdom, pays its profits to the Charity by gift aid. The Charity owns the entire issued share capital of 100 Ordinary shares of £1 each. A summary of the trading results is shown below.

	2020/21	2019/20
	£	£
Turnover	15,632	61,861
Other operating income	35,733	-
Cost of sales and administration expenses	(43,704)	(55,899)
Distribution to Eastbourne and District Samaritans	(7,653)	(5,955)
Net surplus	<u>8</u>	<u>7</u>
The assets and liabilities of the company were:		
Assets	10,211	8,687
Creditors: amounts falling due within one year	(10,015)	(8,499)
	<u>196</u>	<u>188</u>
Aggregate share capital and reserves	<u>196</u>	<u>188</u>

EASTBOURNE AND DISTRICT SAMARITANS
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4. TANGIBLE FIXED ASSETS

	Freehold Property £	Leasehold Property £	Office Equipment & Furniture £	Total £
Cost				
As at 1st April 2020	329,941	245,146	33,837	608,924
Disposals	-	-	(33,837)	(33,837)
	<u>329,941</u>	<u>245,146</u>	<u>-</u>	<u>575,087</u>
Depreciation				
As at 1st April 2020	-	-	31,986	31,986
Charge for the year	-	-	278	278
On disposals	-	-	(32,264)	(32,264)
As at 31st March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value				
At 31st March 2021	<u>329,941</u>	<u>245,146</u>	<u>-</u>	<u>575,087</u>
At 31st March 2020	<u>329,941</u>	<u>245,146</u>	<u>1,851</u>	<u>576,938</u>

5. DEBTORS

	2020/21 £	2019/20 £
Amounts due from trading company	7,652	5,955
Prepayments	<u>2,859</u>	<u>11,777</u>
	<u>10,511</u>	<u>17,732</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020/21 £	2019/20 £
Other creditors	462	502
Accruals	<u>4,135</u>	<u>1,750</u>
	<u>4,597</u>	<u>2,252</u>

EASTBOURNE AND DISTRICT SAMARITANS
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7. TAXATION

The branch is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

8. TRUSTEES REMUNERATION

No remuneration was paid to any of the Trustees during the year.

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	Total 2020/21 £	Total 2019/20 £
Unrestricted funds	575,187	92,618	667,805	643,746
Restricted funds	—	<u>2,956</u>	<u>2,956</u>	<u>3,820</u>
	<u>575,187</u>	<u>95,574</u>	<u>670,761</u>	<u>647,566</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS
(Prior year)**

	Fixed Assets £	Net Current Assets £	Total 2019/20 £	Total 2018/19 £
Unrestricted funds	577,038	66,708	643,746	634,375
Restricted funds	—	<u>3,820</u>	<u>3,820</u>	<u>—</u>
	<u>577,038</u>	<u>70,528</u>	<u>647,566</u>	<u>634,375</u>