

Eastbourne and District Samaritans

**Annual Report and Financial Statements
for the year ended 31 March 2022**



Registered Charity Number: 1170508

Company Number: CE009224

EASTBOURNE AND DISTRICT SAMARITANS

CONTENTS

	<i>Page</i>
Legal and administration details	1-2
Report of the Trustees	3-11
Independent Examiner's report	12
Statement of financial activities	13-14
Balance sheet	15
Notes to the financial statements	16-21

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 Gillian Ruth Mills (until 28 February 2022)
David Gresty Verity Smith (from 1 March 2022)

Secretary Amelia Caroline Stecher (until 2 March 2022)

Treasurer Stephanie June Carpenter

Trustees Joseph Ralph Homer
Linda Jane Gietzen
Kevin Charles Harry Lucas
Nicola Shuttleworth
Deborah Isobel Smith (from 22 September 2021)

EASTBOURNE AND DISTRICT SAMARITANS

LEGAL AND ADMINISTRATION DETAILS

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 2022

Introduction

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 March 2022.

The Eastbourne and District Samaritans (EADS) branch is registered as a charity (Charity Registration No. 1170508). It is governed by its rules which were first adopted on 1 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 company

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 has a strategic plan which is updated regularly with specific actions and progress reporting against the agreed activities. The work of the branch is managed in accordance with our objectives set out in the constitution and is linked to the Risk Register which is also updated on a regular basis.

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 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.

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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 2021/22, the charity had funds of £680,678 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 £62,193 and £52,276 respectively, resulting in an overall surplus of £9,917.

Income

The principal sources of income continue to be donations from the public, whether directly or through the sale of donated goods in the shop.

Annually the shop pays the charity £16,000 in rent and, in addition, will this year be able to donate a trading surplus of £12,892. This means overall the shop has provided 46% of the charity's annual income. As always, we are indebted to the shop's staff, directors and volunteers for all their hard work and efforts to achieve this result, particularly in a year where they have only just been able to reopen after the COVID-19 restrictions.

During the year, the Central Charity received a £1.175 million grant jointly from the Pears Foundation and the Department of Digital, Culture, Media and Sport, with the aim of supporting the Samaritans' service through the later stages of the COVID restrictions. EADS applied for and was awarded £5,162 from this fund.

We were also fortunate to receive two legacies this year: £250 from Mrs Doris Forbes and an interim payment of £3,600 from the estate of Mr Samuel Stringer. We also received donations totalling £3,441 in memory of recently departed loved ones, including Mr Peter Scovell and three ex-Eastbourne & District Samaritans: Hilary Banfill, Conor Southgate and Luella Hamilton.

Donations totalling £2,924 were received from local organisations including Croudace Homes, Eastbourne Chamber of Commerce, Cargo Gym, the Rotary Club of Eastbourne, Eastbourne Lottery Community Fund, St Saviour's Church Eastbourne, Survivors of Bereavement by Suicide (SOBS), Fine Marketing Consultants and Meads Lawn Tennis Club.

We are also extremely grateful to the many individuals who supported us through the year with donations totalling £4,925. In particular our thanks go to Susan Epps, Valerie Chidson, Janet Ratcliffe, Barbara Smith, Angela Bromage and Suzanne Smith for their generous and often repeat donations. Also, to those members of the public who held fundraising events for us: Rebecca Honeysett for a local fishing club competition, Mrs J Bolton for holding a folk dance and Jean White for her regular craft sales.

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

It is the charity's aim to maintain a varied income stream involving the wider community as much as possible and this is reflected in our own fundraising activities. The charity is regularly indebted to the McCutchan family of Bates Green Farm, Arlington for allowing us to provide catering and assistance at the Arlington Bluebell Walk in April. Because of the remaining COVID restrictions, this was a scaled down event this year but we were also invited to help at two open gardens at Bates Green Farm later in the year. Together these three events raised the charity just under £1,000.

Amongst other fundraising events this year were an online quiz, Cargo Gym's 'Santa Workout', an open garden party, the Eastbourne Sunshine Carnival, a sale of Christmas cards and a till collection at Tesco's. Altogether another £1,500 was raised by our volunteers through these events.

Gift Aid on donations continues to be an important source of income, contributing around £1,000 this year. Also, several of our volunteers regularly donate their travel expenses back to the charity, enabling us to claim a further £2,000 in Gift Aid this year.

We have also made use of various online fundraising platforms. We had fundraising pages this year on Virgin Money Giving, Enthuse, JustGiving, PayPal Giving and Facebook; organised text giving campaigns via Donr; collected donations from retailers via EasyFundraising and Amazon Smile; received donations in memory of loved ones through MuchLoved.com and are members of the online Eastbourne Lottery.

Expenditure

Expenditure is focussed entirely on the branch's service provision together with property maintenance and running costs. Overall, the expenses this year were kept within the total budget, despite needing to conduct unexpected repairs to the shop frontage costing an additional £3,800.

Thanks to the £5,162 Pears/DCMS grant, which had to be spent by the end of March 2022, we were able to decorate and upgrade the visitors' face-to-face room; improve outside security with gates and a new visitor front door; increase social distancing in the training room by adding a sound system and upgraded laptop computer; instal a dishwasher in the duty room kitchen and pay for around £1,100 of additional cleaning and sanitising of The Haven.

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 2021/22 were £105,491, which is equivalent to 24.2 months at this year's expenditure rate and is therefore well above our target figure.

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

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.

COVID-19 affected the operating environment throughout the financial year as many volunteers continued to self-isolate during the three waves of the virus that spanned the year. In April 2021, England was still under lockdown with the stepped easing of restrictions, schools having reopened on 8 of March 2021 and the ending of 'stay at home' on 29 March 21 but 'stay local' advice continuing. The further lifting of restrictions to Step 4, which was planned for June, was delayed until 19 July. Infection rates remained high throughout the autumn of 2021 with COVID surges and additional pressure on the NHS leading to Plan B restrictions being imposed on December 9th following the spread of the Omicron variant.

Many of our volunteers continued to exercise caution in coming into The Haven and, as infection rates increased, so too did the number of volunteers required to self-isolate at home. Strict COVID protocols remained in place and we limited numbers to two listening volunteers per shift throughout most of the year to enable adequate social distancing. We also modified the rota to ensure that there was adequate coverage across the South East region during the peak period.

All trustee and directorate meetings were conducted on Zoom throughout the financial year. All outreach and training activities remained suspended and in-branch training resumed in July 2021. Some limited outreach activity was conducted during the financial year including support to East Sussex Suicide Prevention. Three cohorts of new volunteers were trained between July 2021 and March 2022, increasing the total number of new Samaritans in the branch by 25¹ and a further two Samaritans joined from other branches.

Table 1 shows that in 2021/22, EADS not only increased the number of calls made compared to the previous COVID-affected year by 16.8%, but we also answered 3.0% more calls than the pre-COVID year of 2019/20. The reduction in emails reflects the change in policy to direct more emails through the new central Email Hub. The Haven remained closed for face-to-face callers throughout the last two financial years.

¹ Note at the end of the financial year there were 22 probationary Samaritans, 11 of whom became full Samaritans in April 2022. Probationary volunteers have completed their core training and then work alongside other full Samaritans to complete their training.

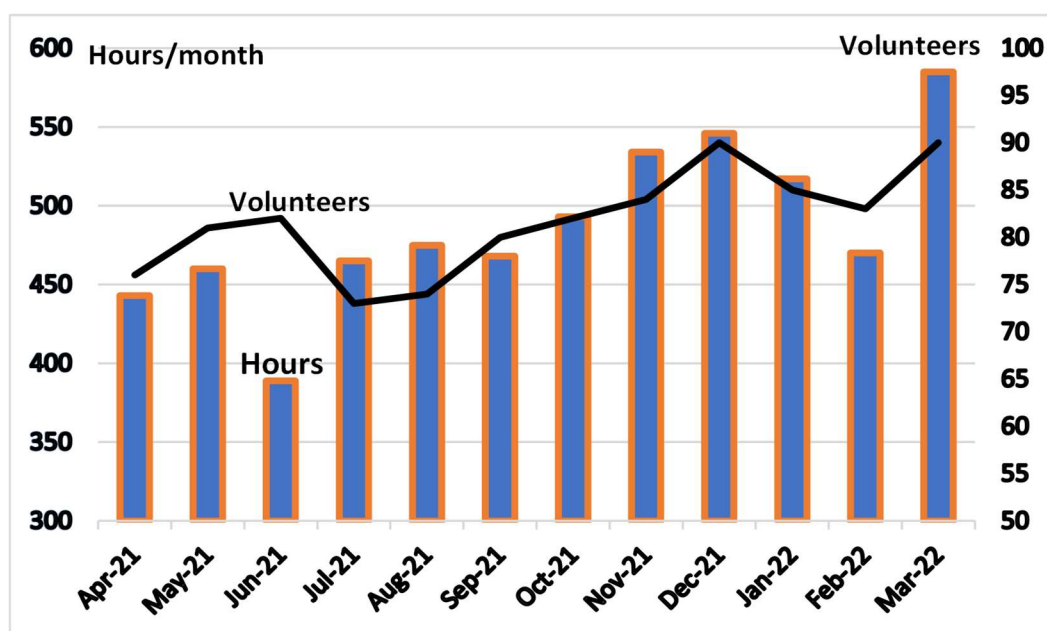
EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Table 1: Total number of phone calls and volunteer hours

	2019/20	2020/21	2021/22	% change	
				20/21	19/20
Phone Calls	18,666	16,456	19,218	+16.8%	+3.0%
Hours on the Phone	5,642	5,110	5,845	+14.4%	+3.6%
Emails	3221	2956	1858	-37.1%	-42.3%
Face to Face	642	0	0	-	-

Figure 1 shows that EADS managed to gradually increase the number of active listening volunteers during the financial year as new and probationary volunteers increased the number of active volunteers from 76 in April 2021 to 90 in March 2022. The number of hours on the phone completed by the branch also increased steadily during the year from 443 per month in April 2021 to 585 in March 2022.

Figure 1: Monthly volunteer numbers and volunteer hours 2021/22



EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Figure 2: 2021/22 Distribution of total recorded volunteer hours by volunteer

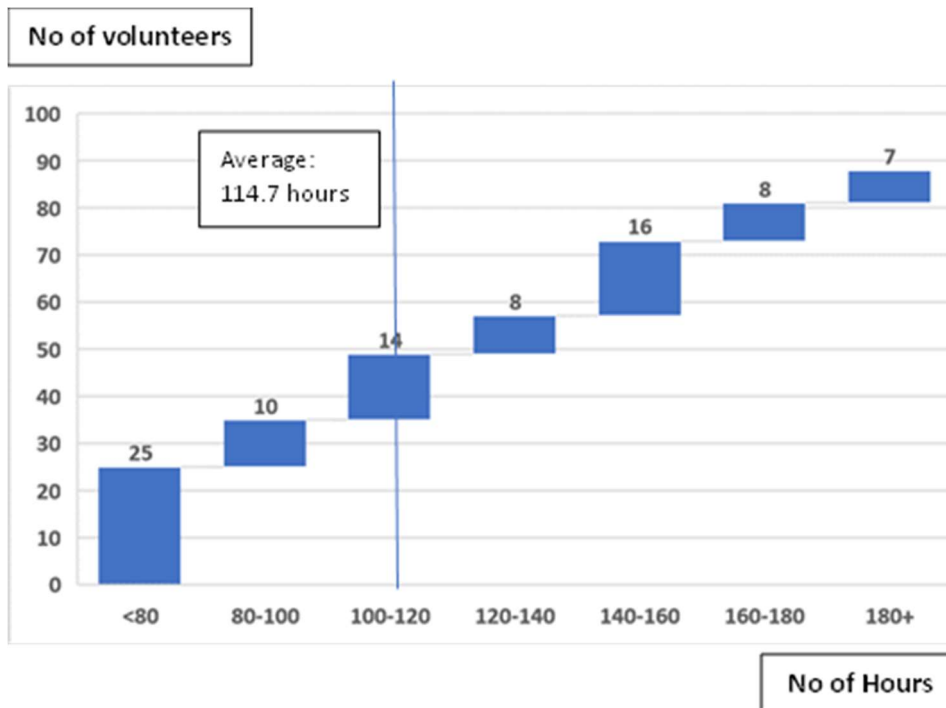


Figure 2 sets out the distribution of volunteer hours² during 2021/22 for 88 volunteers. The table shows the number of shift hours from the rota. This measure is different from the actual hours spent on the phones as set out in Figure 1. The average number of hours volunteered was just under 115 hours per year. There is quite a skewed distribution with 27% of the rota being covered by just 15 volunteers (17%).

While Figure 2 shows that the branch is dependent on a relatively small number of volunteers, it also shows strong overall performance with 53 volunteers providing more than 100 shift hours of their time during the year, in spite of the fact that many of these volunteers will have been forced into a period of self-isolation during the year.

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.

EADS has played a major role in supporting the active East Sussex Suicide Prevention Group, which coordinates activities of a range of key organisations including East Sussex County Council, the Coastguard service, Eastbourne Hospital, NHS Mental Health Services, The Chaplaincy Service, and Network Rail. Meetings continued on Zoom throughout COVID and this multi-stakeholder group has contributed to the design of a number of preventative measures to support the reduction of suicide in the coastal areas. We

² Volunteers are incentivised for doing night shifts by receiving a 'credit' of 4 hours for a 2-hour night shift which is then measured against their commitment of 16 hours per month. Figure 2 shows actual shift hours recorded and not 'weighted' hours.

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

have also been active in the specific East Sussex Coastal Suicide Prevention Group, which concentrates its efforts around Beachy Head and Birling Gap.

We continued our engagement with Lewes Prison, offering regular support to the Listeners in the prison in partnership with Brighton and Horsham Samaritans branches. For a large part of the year we were providing support to the prison Listeners by phone, until restrictions were lifted and we were able to resume regular visits to Lewes Prison.

We have engaged with the local police and fire and rescue service and, as restrictions are eased, we will scale up our outreach activities with schools and supporting other groups with listening skills and workshops on emotional well-being.

Although the Omicron COVID wave was almost at its peak, we still managed to have a highly successful Brew Monday campaign on 17 January 2022, with 17 cafés supporting the event. The idea was a simple concept of offering a “2 coffees for 1” voucher to encourage people who felt able to meet with a friend, a neighbour or a loved one over a cuppa in one of the participating cafés in Eastbourne, Hailsham, Newhaven and Seaford. The event was widely covered on local radio and media, encouraging the uptake of our listening tips and other material.

The branch has also been active in promoting Samaritans at the Eastbourne and Newhaven Chambers of Commerce and further outreach and partnership activities are planned for 2022/23.

Objective 3

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

Our branch has used the opportunity of lockdown to refurbish our premises and visiting rooms to ensure that we can provide a safe and welcoming environment. We have been working actively with the Central Charity to develop practical and workable procedures to enable the reopening of face-to-face (F2F) visits, which is of critical importance to our branch given our location in the centre of Eastbourne and the proximity to Beachy Head and the coastal cliffs. We have strengthened our procedures and will be undertaking additional training on F2F to ensure that our volunteers are safe and follow strict duty of care/safeguarding practices.

We worked with the other branches in the South East and changed our rota to ensure that there was adequate coverage of the Samaritans’ phone lines across the South East region during peak hours of need during the pandemic.

The Branch Director has attended a number of meetings and weekend workshops with other directors from the South East Region to discuss and make representation on changes to Samaritans’ policies and procedures including training, the use of centralised hubs and providing comment and input to the new National Samaritans’ Strategy 2022-2027.

The Branch Director is in regular contact with the Regional Director for the South East and has on-going discussions with both Brighton and Horsham branches for learning and sharing experience.

EASTBOURNE AND DISTRICT SAMARITANS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Conclusion

In summary, the EADS branch has endured two years of operating under the restrictions of the COVID-19 pandemic. In spite of volunteers being affected by COVID and the need to self-isolate, we still managed to significantly increase the number of calls answered compared to last year, while also exceeding the pre-COVID year of 2019/20. The pandemic has severely limited our ability to serve the needs of the Eastbourne and District community, but our outreach activities were rapidly resuming by the end of the financial year.

In 2021/22, the branch has:

- Increased our response to callers with the volume of calls increasing by 16.8% to 19,218 calls compared to 2020/21. This is a particularly impressive performance as it is also 3.0% higher than the largely pre-COVID year of 2019/20.
- Increased the number of active volunteers from 76 at the beginning of the year to 90 by the end.
- Prepared for the reopening of the branch for face-to-face callers by undertaking a major refurbishment of the branch.
- Maintained our connection with local stakeholders in Eastbourne and prepared for the resumption of outreach activity with key groups in the area and stakeholders of the East Sussex Suicide Prevention Group.
- Maintained a strong financial position for the branch with an income of £62,193 exceeding the budgeted income of £55,827, expenditure of £52,276 that is below the budgeted figure of £55,450, and our year end reserves increasing to £105,491 or just over two years of operating costs.

By Order of the Board of Trustees

David G V Smith (Chair)

Date:

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

I report on the accounts of the branch for the year ended 31 March 2022, which are set out on pages 13 to 21.

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 Charity 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:

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2021/22 £	Totals 2020/21 £
INCOME				
Income and endowments from				
Donations and legacies				
- Donations and gifts	34,689	-	34,689	32,486
- Legacies	3,850	-	3,850	27,520
Grants	-	5,162	5,162	-
Other trading activities				
- Fundraising events	2,483	-	2,483	3,207
Income from investments	9	-	9	25
Other income				
- Rental income	16,000	-	16,000	8,000
Total income and endowments	57,031	5,162	62,193	71,238
EXPENDITURE ON				
Charitable activities (page 9)	44,542	7,443	51,985	48,025
Raising funds	291	-	291	18
Total resources expended	44,833	7,443	52,276	48,043
Net movement in funds	12,198	(2,281)	9,917	23,195
Fund balances at 1 April 2021	667,805	2,956	670,761	647,566
Fund balances at 31 March 2022	680,003	675	680,678	670,761

EASTBOURNE AND DISTRICT SAMARITANS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Totals 2021/22 £	Totals 2020/21 £
Charitable activities				
Volunteer travel, training and Council/Regional Meetings	10,835	-	10,835	10,381
Telephone	2,875	-	2,875	8,414
Advertising and general publicity	1,157	-	1,157	-
Postage, printing and stationery	910	-	910	774
Branch affiliation fee to central charity	3,700	-	3,700	2,431
Sundry expenses	964	-	964	918
Rates, water, electricity and heating	4,514	-	4,514	4,819
Repairs and renewals	9,240	5,954	15,194	10,890
IT Software, equipment and maintenance	662	379	1,041	-
Cleaning	5,430	1,110	6,540	4,076
Insurance	1,819	-	1,819	1,617
Depreciation	-	-	-	278
Loss on disposal of fixed assets	-	-	-	1,573
Governance costs				
- Accountancy fees	2,436	-	2,436	1,854
	<u>44,542</u>	<u>7,443</u>	<u>51,985</u>	<u>48,025</u>
Raising funds				
Fundraising expenses	<u>291</u>	<u>-</u>	<u>291</u>	<u>18</u>

EASTBOURNE AND DISTRICT SAMARITANS

BALANCE SHEET AS AT 31 MARCH 2022

COMPANY NUMBER CE009224

CHARITY NUMBER 1170508

	Note	£	2021/22 £	2020/21 £
FIXED ASSETS				
Tangible fixed assets	4		575,087	575,087
Investment in trading company	3		<u>100</u>	<u>100</u>
Current Assets			575,187	575,187
Debtors	5	18,503		10,511
Cash at bank and in hand		<u>98,078</u>		<u>89,660</u>
		116,581		100,171
Creditors: Amounts falling due within one year	6	<u>11,090</u>		<u>4,597</u>
Net Current Assets			<u>105,491</u>	<u>95,574</u>
Total Assets Less Current Liabilities			<u>680,678</u>	<u>670,761</u>
 Represented by:				
Restricted Funds				
Duty Room refurbishments	9		675	2,956
Unrestricted Funds				
General Fund	9		<u>680,003</u>	<u>667,805</u>
			<u>680,678</u>	<u>670,761</u>

The Financial Statements were approved by the Trustees on 30th May 2022.

David G V Smith (Chair)

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no material uncertainties about the charity'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 on a 20% straight line 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 2022

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 2022

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

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

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. FIXED ASSET INVESTMENTS

	2021/22	2020/21
	£	£
Investment in trading company	<u>100</u>	<u>100</u>
At 31 March 2021 and 31 March 2022		

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.

	2021/22	2020/21
	£	£
Turnover	67,150	15,632
Other operating income	8,171	35,733
Cost of sales and administration expenses	(62,478)	(43,704)
Distribution to Eastbourne and District Samaritans	<u>(12,892)</u>	<u>(7,653)</u>
Net (deficit)/surplus	<u>(49)</u>	<u>8</u>
The assets and liabilities of the company were:		
Assets	15,181	10,211
Creditors: amounts falling due within one year	<u>(15,034)</u>	<u>(10,015)</u>
	<u>147</u>	<u>196</u>
Aggregate share capital and reserves	<u>147</u>	<u>196</u>

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. TANGIBLE FIXED ASSETS

	Freehold Property £	Leasehold Property £	Total £
Cost			
As at 1 April 2021 and 31 March 2022	<u>329,941</u>	<u>245,146</u>	<u>575,087</u>

5. DEBTORS

	2021/22 £	2020/21 £
Amounts due from trading company	12,892	7,652
Prepayments	<u>5,611</u>	<u>2,859</u>
	<u>18,503</u>	<u>10,511</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021/22 £	2020/21 £
Other creditors	5,020	462
Accruals	<u>6,070</u>	<u>4,135</u>
	<u>11,090</u>	<u>4,597</u>

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 (2021: £nil).

EASTBOURNE AND DISTRICT SAMARITANS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	Total 2021/22 £	Total 2020/21 £
Unrestricted funds	575,187	108,516	683,703	667,805
Restricted funds	<u>-</u>	<u>675</u>	<u>675</u>	<u>2,956</u>
	<u>575,187</u>	<u>109,191</u>	<u>684,378</u>	<u>670,761</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS
(Prior year)

	Fixed Assets £	Net Current Assets £	Total 2020/21 £	Total 2019/20 £
Unrestricted funds	575,187	92,618	667,805	643,746
Restricted funds	<u>-</u>	<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>