

SAMARITANS OF EAST SURREY
Charitable Incorporated Organisation

Registered Charity Number
1170525

Report and Financial Statements
For the year ended 31 March 2021

Report of the trustees for the year ending 31 March 2021

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102).

Chair's Report

As with many other charities and businesses around the country COVID-19 has impacted the branch this reporting year. Our listeners have continued to work and manage the phone lines. However, restrictions have reduced the number of listeners able to work in the branch at any one time. Despite this the branch completed 18,747 Samaritan contacts (2020: 30,218), 2,759 emails were written (2020: 3,522) and 15,818 calls to Samaritan helpline were answered (2020: 21,575).

Outside of the branch, once restrictions allow, we will continue to support the Listeners in High Down Prison, prisoner's families in the visitor's centre, detainees at both Gatwick immigration centres and maintained a presence at our local railway stations. Sadly, this year we have not been able to provide this support.

Following the completion of the branch's first floor refurbishment earlier in the year 2020, once again COVID-19 forced us to review our listener facilities in the light of government guidance. To this end it was decided to relocate the listener booths from the ground floor to the first floor where there was greater space to ensure safe distancing could be exercised. It is hoped once life is back to normal and restrictions are lifted, we can once again re-use the facilities the branch has on the ground floor. This will mean listener capacity at the branch has effectively increased but it also gives us an opportunity to revisit the ergonomics of the ground floor.

Fortunately, the impact of COVID-19 has been met with financial support from government, local authority and Samaritans central office. This financial support has helped cover the additional cost of COVID-19 safety measures and lost fundraising opportunities and income.

At the time of writing the country is slowly coming out of lockdown and there is an expectation COVID-19 restrictions will be lifted by the end of June 2021. Let us hope this is the case and the Samaritans work outside of the branch can start again.

In March 2021 we thanked Sheelagh for her excellent guidance of the branch over her three-year term and now has a well-earned break.

Needless to say, the branch would not be where it is without the support and work of all its volunteers, especially over the last year with COVID-19 and imposed restrictions, so a huge thankyou to them.

Here's to a better year to come.

Kevin Siggery

Chair

Our purposes and activities

Samaritan's Mission

Samaritans is a charitable company limited by guarantee and is a public benefit entity. It was incorporated as a company on 11 April 1963, having been founded by the Late Prebendary Dr Chad Varah CH CBE MA on 2 November 1953.

In addition to the charitable company, the organisation includes 201 Samaritan branches operating in the United Kingdom, the Republic of Ireland, the Channel Islands and the Isle of Man. Branches are either recognised as a branch of the Samaritans Central Charity or are affiliated charitable incorporated organisations (CIO), each of which is a separate charitable organisation. The Samaritans of East Surrey is recognised as a charitable incorporated organisation.

The way Samaritans is governed is laid down in the Memorandum of Association and Articles of Association that were adopted at an Extraordinary General Meeting (EGM) held in January 2006. The Branch (Samaritans of East Surrey) is governed by its own constitution, which is based on the model approved by the council of management in 2017.

Through the volunteers in branches, Samaritans provides its confidential emotional support service 24 hours a day, seven days a week.

Samaritans provides completely confidential emotional support 24 hours a day by telephone, personal visit, email, text and letter through its branch network. This includes outreach activity at festivals, in prisons, hospitals, schools and with homeless people.

Our purpose is to:

- enable people 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 from appropriately trained Samaritans volunteers to improve their emotional health and to reduce the incidence of suicide; and
- 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.

These aims are reflected in Samaritans' Mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

Achievements and performance

Over the last year, the branch has continued to offer support, where possible, to our callers via telephone and e-mail, "face to face" contact has not been possible although will be an option once restrictions allow.

Where possible, we have continued to run our recruitment, training and mentoring sessions, which we feel is essential to keep the number of volunteers at an appropriate level to fulfil our commitments in all areas.

In recent quality visits it has been acknowledged that the branch is fully compliant and that, for the number of active volunteers at the branch, we "punch above our weight" in terms of the services that we provide. All visitors have complimented our volunteers on their skill and commitment.

Financial review for the period

Total surplus for the year was £47,626 (2020: surplus £8,844) after recognising a loss on its investments of £403 (2020: £30 loss). Reigate continues to support and parent the Sevenoaks branch. Separately, the Samaritans of East Surrey had a surplus of £10,826 (2020: deficit £(452)) and Sevenoaks a surplus of £36,801 (2020: surplus £9,296).

Gift Aid donations (excluding HMRC recovered amount), which is predominantly volunteers donating back their year's expenses, was £13,171, 35.4% down on the prior year (2020: £20,384). This is wholly due to COVID-19 and lock-down rules imposed restricting volunteers' ability and willingness to travel to the branch. Nevertheless, the donating of those expenses that were claimed from our volunteers was greatly appreciated.

During the year, we benefitted from a handful of single donations from individuals, trusts, businesses including support from Samaritans central office. Total for the year was £27,491 (2020: £10,052), 173% overall increase. This increase reflects an additional £8,000 received from a trust donor representing 2019 and 2020 donation. The balance of the difference is largely additional payments made by the Samaritans Central Office to assist branches with their running costs given the COVID-19 pandemic and the additional costs incurred.

Fundraising during 2020/21 was non-existent due to COVID-19 (2020: £14,394). However, due to local authority support, government support and the Samaritans Central Office via grants much of the fundraising loss was more than compensated for, see note 3.

From March 2020 the branch followed the advice issued by the government to combat and contain Covid-19. Procedures had been implemented for listeners to follow on entering and leaving the branch and during shifts. This has resulted in higher expenditure in housekeeping with cleaning and disinfectant supplies. Following the completion of the refurbishment of the branch's first floor at the beginning of 2020 it was decided to create and move the listener booths from the ground floor to the first floor to meet government guidelines re COVID-19 and in particular safe distancing measures. This move took place towards the end of 2020 and became operational at beginning of the year.

The Sevenoaks branch moved to new offices in September 2020 providing the volunteers a dedicated and self-contained environment without the operational restrictions the branch faced when located at the Citizens Advice Bureau. This has come at a cost of increased rental charges and other normal office running costs.

Overall, the financial position of the branch remains healthy with sufficient reserves to cover its running costs for at least twenty-five months. However, the impact of COVID-19 and the social distancing measures imposed by the government continues to place a stop on all fund-raising activities for the foreseeable future. The branch is hoping fund raising activities will resume sometime this summer.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the branch, maintain funds which are readily accessible. Any surplus funds are invested to achieve a higher rate of return.

Reserve's policy and going concern

There are a number of predictable costs involved in the running of The East Surrey Samaritans. These include rates, heating and light, planned equipment renewals and telephone costs. As we own our property there are also, from time to time, less predictable costs contingent upon maintenance and repair requirements. Similarly, as

our service is heavily technology dependent, unplanned expenditure on repairs and replacement of telephony and IT, as well as to office furniture and fittings, will arise. Because we rely heavily upon fund raising and donations for our income, which can lead to irregular cash flows, we need to maintain adequate reserves to meet these costs. To this end we endeavour to hold reserves to meet regular expenditure for twelve months plus a further 50% as a contingency against repairs and unbudgeted renewals.

For the period to 31 March 2021 our net expenditure was £74,128 and our unrestricted general fund as at 31 March 2021 stood at £154,814. At present, therefore, our reserves are above our target and we will continue to actively pursue donations and fundraising opportunities to ensure that we continue to meet or exceed our target. The Trustees monitor the levels of reserves at regular meetings and the Reserves Policy is reviewed annually at the end of each financial year.

Reference and administrative details

Charity number: 1170525
Registered office: John Williams House, 4B High Street, Reigate,
Surrey, RH2 9AY

Our advisors

Independent examiner David Wheeler FCCA,
Cheeld Wheeler & Co,
Chartered Certified Accountants,
Goodman House,
13a West Street,
Reigate, Surrey, RH2 9BL

Bankers CAF Bank Ltd,
25 Kings Hill Avenue, Kings Hill,
West Malling, Kent, ME19 4JQ

National Westminster Bank,
39 Station Road, Redhill,
Surrey, RH1 1QN

Our trustees

Trustees:	Kevin Siggery	(Chair/Director)
	Richard Willacy	(Treasurer)
	Wendy Hopkins	(Secretary)
	Ann Nicholls	
	Jane Roberts	
	Shirley Soer	
	Lisa Siggery	

Structure, Governance and Management

The Board of Trustees are responsible for managing the affairs of the charity.

The Board of Trustees is comprised of the Branch Director, elected trustees being Treasurer, Secretary, up to eight additional trustees elected by members and up to two co-opted trustees appointed by the trustees looking to fill a skill gap on the Board. The maximum number of trustees on the Board is thirteen. Appointment of Trustees is through election at the Annual General Meeting (AGM). The Branch Director serves a three-year term, which can be extended up to twelve months in exceptional circumstances. The maximum term a Trustee can serve on the Board is six consecutive years. Following appointment, each member undertakes a formal induction programme, including a guide to the Vision, Mission and Values of the organisation, the

charity's governing document and the way the charity links with the 201 autonomous branches. Briefing is given to members on their formal legal responsibilities, and guidance provided on how to be effective in their role.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit in reviewing the charity's aims and objectives, in planning future activities and in compiling this report.

Our volunteers

Branch trustees, listeners and support volunteers are all volunteers and do not receive remuneration for the work performed.

Risk management

The trustees have a risk management strategy which comprises of a risk register covering,

- Governance and management
- Reputational
- Operational (people and services)
- Health and safety
- Law and regulatory compliance
- Financial
- Disaster recovery

Each area is reviewed on a regular basis throughout the year.

Trustees' responsibility in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable Charity Law, Charities Act 2011 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law and the Charities Act 2011 requires the charity trustees to prepare financial statements for each 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, including the income and expenditure, of the charity for that period.

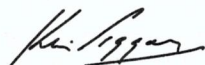
In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the committee of trustees



Kevin Siggery (Chair)

Date: 26 August 2021

Independent Examiners Report on the Accounts Report to the Trustees of the Samaritans of East Surrey CIO (Registered Charity No 1170525)

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity's trustees of the CIO, 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all 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 CIO as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that 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 the 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.

David Wheeler F.C.C.A.
Cheeld Wheeler & Co
Chartered Certified Accountants
Goodman House
13a West Street
Reigate
Surrey RH2 9BL

Signed: 

Date: 31 August 2021

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Statement of Financial Activities (SOFA)
For The Year Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	All Funds	All Funds
		Year to March 2021 £	Year to March 2021 £	Year to March 2021 £	Year to March 2020 £
	Notes				
Income:					
Donations and legacies	2	42,601	1,536	44,137	38,656
<i>Income from charitable activities:</i>					
Fund raising	3	-	-	-	14,394
<i>Income from other activities:</i>					
Grants	3	75,861	-	75,861	13,900
Other	3	1,284	-	1,284	-
Investment income	4	875	-	875	1,167
Total income		120,621	1,536	122,157	68,117
Expenditure					
<i>Cost of raising funds</i>					
Fund raising costs	5	(3,993)	-	(3,993)	(2,073)
Expenditure on charitable activities	5	(68,599)	(1,536)	(70,135)	(57,170)
Total expenditure		(72,592)	(1,536)	(74,128)	(59,243)
Net movement in funds from operating activities		48,029	-	48,029	8,874
Net gains/(losses) on investments	8	(403)	-	(403)	(30)
Net income/(expenditure)	6	47,626	-	47,626	8,844
Transfers between funds		1,377	(1,377)	-	-
Net movement in funds		49,003	(1,377)	47,626	8,844
Reconciliation of funds:					
Funds brought forward		278,509	1,669	280,178	271,334
Total funds carried forward		327,512	292	327,804	280,178

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derived from continuing activities.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Balance Sheet
For The Year Ended 31 March 2021

	Notes	31 March 2021 £	31 March 2020 £
Fixed Assets:			
Tangible assets	7	172,443	161,066
Total Fixed Assets		172,443	161,066
Investments	8	24,255	24,658
Current Assets:			
Debtors	9	886	9,151
Cash at bank and in hand		147,765	94,645
Total Current Assets		148,651	103,796
Liabilities			
Creditors due within one year	10	(17,545)	(9,342)
Net Current Assets		131,106	94,454
Total assets less current liabilities		327,804	280,178
Net Assets		327,804	280,178
The funds of the charity:			
Unrestricted Fund	11	327,512	278,509
Restricted Fund	11	292	1,669
Total charity funds		327,804	280,178

The notes on pages 13 to 20 form part of these financial statements.

Approved by the Board of Trustees on 26 August 2021 and signed on its behalf by:



Richard Willacy
Treasurer

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Cash Flow
For The Year Ended 31 March 2021

	12 month period to 31 March 2021 £	12 month period to 31 March 2020 £
Cash flows from operating activities	71,764	14,310
Cash flows from investing activities		
Dividends and interest	875	1,167
Purchase of property, plant and equipment, investments	(19,519)	(36,694)
Net cash provided by (used in) investing activities	(18,664)	(35,527)
Change in cash and cash equivalents in the reporting period	53,120	(21,217)
Cash and cash equivalents at the beginning of the reporting period	94,645	115,862
Cash and cash equivalents at the end of the reporting period	147,765	94,645
	2021 £	2020 £
Analysis of cash and cash equivalents		
Cash in hand	147,765	94,645
	2021 £	2020 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the statement of financial activities)	48,029	8,874
Adjustments for:		
Depreciation charges	8,142	3,878
Dividends and interest	(875)	(1,167)
(Increase)/decrease in debtors	8,265	2,341
Increase/(decrease) in creditors	8,203	384
Net cash provided by (used in) operating activities	71,764	14,310

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

1. Accounting Policies

[a] Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Samaritans of East Surrey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

[b] Fund Accounting

General funds are unrestricted funds that are available for the use, at the discretion of the trustees, in furtherance of the objectives of the charity and have not been designated for other purposes. Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes. Costs relating to such funds are charged against specific funds. The aim and use of each fund is set out in note 12.

[c] Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income, there is reasonable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income.

i. Donations/Collections

These are accounted for when received or where there is reasonable certainty of receipt.

ii. Legacies

Entitlement is the earlier of the charity receiving the final estate accounts or the legacy being received.

iii. Donated Goods/Services

This is included at the value to the charity where this can be quantified.

iv. Grants

Where these are related to the performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued. Capital grants are accounted for as deferred income and released to the SOFA as the relevant asset is depreciated over its useful life.

[d] Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resource. Support costs have been allocated on the basis of time spent on the activity by volunteers. The following specific policies apply to categories of expenditure.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

i. Fundraising costs

Fundraising costs are those costs incurred in seeking voluntary contributions.

ii. Governance costs

Governance costs are those costs associated with the governance arrangements of the charity, which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activities. Included within this category are costs associated with the strategic as opposed to the day to day management of the charity's activities.

iii. Support costs

Support costs comprise the costs of activities such as the management, financial, administrative and information technology, together with common services, office accommodation and communication costs. These are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds. The basis of the cost allocation has been explained in the notes to the accounts.

iv. Tangible fixed assets and depreciation

Tangible assets of with a value over £250 held by the charity for its own use are capitalised and depreciated on a straight-line basis. This permits the write-off of their costs over their useful lives as follows,

- Office equipment, furniture and fittings – 5 years
- The building of the freehold property owned by the charity in accordance with Accounting Standard FRS15 – 50 years
- Building modifications/refurbishments – 15 years
- Freehold land is not depreciated

[e] Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

[f] Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

[g] Financial instruments

The trust only 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 their settlement value.

[h] Taxation

The Samaritans of East Surrey is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within section 505 of the Income and Corporation Taxes Act 1998 and section 256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

[i] Investments

Investments quoted on a recognised stock exchange are valued at the market value at the year-end. Other investment assets are included at the trustees' best estimate of market value.

2. Income from donations and legacies

	As at 31 March 2021 £	As at 31 March 2020 £
Donations	27,491	10,052
Gift Aid donations	13,171	20,384
Gift Aid recovered from HMRC	3,475	8,220
	<u>44,137</u>	<u>38,656</u>

Donations income represents individual, company or other charitable trust donations of which £1,536 (2020: £4,436) was restricted and £42,601 (2020: £34,220) was unrestricted.

Gift Aid income represents claims to HMRC through the small donations scheme on fund raising activities and volunteers donating their expense claims back to the branch under gift aid.

3. Income from charitable activities and other activities

	As at 31 March 2021 £	As at 31 March 2020 £
Charitable activities:		
Fund raising activities	-	14,394
Other activities - Grants:		
Samaritans Regional Office	35,600	9,000
Kent County Council	-	4,900
Surrey Community Foundation	5,000	-
Government COVID Support Grant	10,000	-
Samaritans - PEARS COVID Grant	25,261	-
	<u>75,861</u>	<u>13,900</u>
Other activities - Other	<u>1,284</u>	-

All fund raising activities represent unrestricted funds. Fund raising events include street collections, charity runs, quiz nights and many more individual activities.

Reigate branch received £22,814 of the total grants awarded and Sevenoaks £53,047. £17,761 of the PEARS grant was specific to COVID related expenditure. All of the Regional Office grant related to help with Sevenoaks running costs of the new branch.

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

4. Investment income

	As at 31 March 2021 £	As at 31 March 2020 £
CAF bank interest received	76	368
COIF Charities Fixed Interest Fund - dividends	799	799
	<u>875</u>	<u>1,167</u>

Average fund interest rate on CAF bank balances is 0.0828% (2020: 0.5908%).

The branch holds 17,999 units (2020: 17,999 units) in COIF Charities Fixed Interest Fund and receives dividends quarterly, the income received represents approximately a yield of 3.16% (2020: 3.19%).

5. Breakdown of Costs by Activity

	<i>Basis of Allocation of Support costs Percentage of Volunteer Time</i>	Direct Costs 2021 £	Support Costs 2021 £	Total Costs 2021 £	Total Costs 2020 £
Cost of Generating funds					
Fundraising costs	10%	-	3,993	3,993	2,073
Charitable Expenditure					
Publicity	5%	1,174	1,997	3,171	2,159
Phone line	75%	4,515	29,943	34,458	18,615
Training costs	5%	21	1,996	2,017	1,037
Volunteer expenses	5%	20,887	1,996	22,883	30,666
Donation		-	-	-	-
Branch Contribution		7,606	-	7,606	4,693
	100%	34,203	39,925	74,128	59,243
Support Cost Analysis			2021 £		2020 £
Utilities, Rates & Rent			11,235		4,507
Repairs & Renewals			3,284		2,655
Insurance			1,180		1,200
Housekeeping			3,577		2,651
Secretarial/Professional fees			2,376		339
Printing & Stationery			744		828
Depreciation			8,142		3,878
Misc Office Costs			9,387		4,511
			<u>39,925</u>		<u>20,734</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

6. Net income/(expenditure) for the year

	As at 31 March 2021 £	As at 31 March 2020 £
This is stated after charging:		
Depreciation	8,142	3,878
Independent examiner fees	750	720
	<u>8,892</u>	<u>4,598</u>

7. Fixed Assets

	Freehold Property £	Office Equipment Furniture & Fittings £	Total £
Cost or Valuation			
At 1 April 2020	192,234	27,997	220,231
Re-classification	(2,265)	2,265	-
Additions	1,236	18,283	19,519
Disposals	-	-	-
At 31 March 2021	<u>191,205</u>	<u>48,545</u>	<u>239,750</u>
Depreciation			
At 1 April 2020	35,407	23,758	59,165
Charge for the year	4,873	3,269	8,142
Disposals	-	-	-
At 31 March 2021	<u>40,280</u>	<u>27,027</u>	<u>67,307</u>
Net Book Values			
At 31 March 2021	<u>150,925</u>	<u>21,518</u>	<u>172,443</u>
At 31 March 2020	<u>156,827</u>	<u>4,239</u>	<u>161,066</u>

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

8. Investments

	As at 31 March 2021 £	As at 31 March 2020 £
COIF fixed interest fund	24,255	24,658

Total holding at 31 March 2021 was 17,999 units valued at 134.76 pence (2020: 137.00 pence). Total cost of the investment is £24,000.

9. Debtors

	As at 31 March 2021 £	As at 31 March 2020 £
Accrued revenue	493	8,623
Prepayments	393	528
	886	9,151

10. Creditors due within one year

	As at 31 March 2021 £	As at 31 March 2020 £
Accruals	6,988	4,228
New Branch Contribution	7,154	3,979
Deferred Income	3,135	1,135
Accounts Payable	3	-
Deposits Held	265	-
	17,545	9,342

SAMARITANS OF EAST SURREY (Registered Charity No 1170525)
Notes to the Accounts
31 March 2021

11. Analysis of movements in unrestricted and restricted funds

	Balance 31/03/2020 £	Income £	Expenditure £	Transfer	Balance 31/03/2021 £
Unrestricted					
Unrestricted fund	116,785	120,621	(64,450)	(18,142)	154,814
Designated fund	161,724	-	(8,545)	19,519	172,698
Total Unrestricted	278,509	120,621	72,995	1,377	327,512
Restricted					
Total Restricted	1,669	1,536	(1,536)	(1,377)	292
	General Fund £	Designated Fund £	Restricted Fund £		All Funds £
Represented by:					
Fixed Assets	-	172,443	-		172,443
Investments	24,000	255	-		24,255
Current Assets	148,360	-	292		148,652
Current Liabilities	(17,546)	-	-		(17,546)
	154,814	172,698	292		327,804

12. Description of Reserves

Unrestricted Fund	Funds held available for the ordinary purposes of the charity.
Designated Fund	The designated fund comprises resources invested in the charity's fixed assets. It is therefore, not readily available for other purposes.
Restricted Fund	These funds represent a number of donations received which carry specific restrictions imposed by the donor. They are mainly received from corporate entities or charitable trusts.

13. Reserves Policy

There are a number of predictable costs involved in the running of the Samaritans of East Surrey. These include rates, heating and light, planned equipment renewals and telephone costs. As we own our property there are also, from time to time, less predictable costs contingent upon maintenance and repair requirements. Similarly, as our service is heavily technology dependent, unplanned expenditure on repairs and replacement of telephony and IT, as well as to office furniture and fittings, will arise. Because we rely heavily upon fund raising and donations for our income, which can lead to irregular cash flows, we need to maintain adequate reserves to meet these costs. To this end we endeavour to hold reserves to meet regular expenditure for twelve months plus a further 50% as a contingency against repairs and unbudgeted renewals.

For the period to 31 March 2021 our net expenditure was £74,128 and our unrestricted general fund as at 31 March 2021 stood at £154,814. At present, therefore, our reserves are above our target and we will continue to actively pursue donations and fundraising opportunities to ensure that we continue to meet or exceed our target. The Trustees monitor the levels of reserves at regular meetings and the Reserves Policy is reviewed annually at the end of each financial year.

14. Trustees Remuneration and expenses

The trustees for the branch are both trustees and volunteers for the charity and give their time freely. Trustees are not remunerated for their time but like all volunteers of the branch are reimbursed their travel expenses. Normally these expenses are gift aided back to the branch. The total related trustee expenses reimbursed for the year was £759 (2020: £2,435).

