

SAMARITANS

Mid Cheshire



Annual review 2020–21

1. Samaritans' Vision, Mission and Values

It's now generally acknowledged that to genuinely reduce suicide we must reach people earlier on in the crisis cycle, which means reaching out to and helping people who would not consider themselves to be suicidal. We want all potential callers to understand that our service is here for anyone who is experiencing pain in their lives.

The Vision

Samaritans Vision is that fewer people die by suicide

The Mission

We make sure there's someone there for anyone who needs someone.

- Every year, we answer more than 5 million calls for help via our unique 24-hour listening service, email, letter, face to face and through our Welsh language service.
- We give people ways to cope and the skills to be there for others.

We want to encourage, promote and celebrate those moments of connection between people that can protect and even save lives.

- To do this, we're working in schools, prisons, workplaces and communities, and in partnership with organisations like Network Rail.

We campaign to make suicide prevention a national and local priority.

- Our staff and volunteers run nationwide and community campaigns to raise awareness and influence decision-makers.

The Values

We have five core values. They're supported by these behaviours, which we share within the Samaritans organisation: support, trust, aspirational and respect.

Listening

- Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality

- If people feel safe, they are more likely to be open about their feelings.

Non-judgemental

- We want people to be able to talk to us without fear of prejudice or rejection. People making their own decisions wherever possible

People making their own decisions

- We believe that people have the right to find their own solution and that by not telling people what to do empowers them.

Human contact

- Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair

2. Samaritans of Mid Cheshire

Samaritans of Mid Cheshire, a charity registered in England (1170575), is a recognised branch of Samaritans Central Charity and is a charitable incorporated organisation (CIO) and governed by a constitution. As an affiliate branch we are financially independent and responsible for fundraising to meet our operating costs.

Our branch has been providing support to people in our local area since 1965. We offer emotional support by telephone, by email and in person when guidelines allow. Our branch covers the following areas:

- Altrincham
- Hale
- Hale Barns
- Knutsford
- Lymm
- Middlewich
- Northwich
- Timperley
- Winsford

The year 2020-2021, as the previous year, has proved to be very challenging: balancing running an increasingly needed service whilst navigating new rules; continuing to fundraise whilst managing increased expenditure; trying to plan 'normal' outreach activities in unprecedented times whilst still recruiting and training volunteers.

The branch has continued to provide a telephone listening service providing emotional support for our

callers. Operational changes were made to ensure safety of volunteers.

Fundraising opportunities have been severely reduced during the pandemic meaning that the donations we have received are possibly even more appreciated than ever. Securing grants has helped the financial situation; increased expenditure due directly in response to Covid-19 has been covered by one of these. Maintenance of our premises continues to be a major source of expenditure in addition to our normal running costs.

Despite the pandemic the branch continues to comply with all aspects of good charity management. During the last year, Samaritans central charity has conducted a quality review looking at all aspects of branch management including finances, operating procedures and legal compliance. The report was excellent and confirmed that the charity is in a healthy state

The Branch Leadership Team have continued to recruit and train new volunteers, albeit, under a new normal, making use of technology to replace face to face when required.

The whole branch are looking forward to more face to face work, hoping to get our presence known in local schools, prison and at train stations.



3. Director's Report

Jan reports as she comes to the end of her second and penultimate year in the role of Branch Director:

Samaritans of Mid Cheshire has been an affiliated branch of the Samaritans since 2017. We have the responsibility of managing not only the delivery of service but the building we own and all our volunteers. This means we are responsible for all our recruitment, training, funding and upgrading of equipment as deemed necessary when change and legislation dictate. This includes Health and Safety, Data Protection and Safeguarding.

Since our last AGM we have continued to recruit and train new listening volunteers and increased our support team. We now have 31 trained mentors which represents 18% of our listening volunteers and ensures our ability to mentor new listeners as well as our ongoing mentoring of volunteers. Our aim going forward is to train all volunteers as mentors.

Since our Link system replaced Connect, I believe the system has been less prone to downtime, even if we see a few glitches from time to time. We have seen the withdrawal of our SMS service but are soon to see the introduction of Online Chat.

Our email system is in need of an overhaul, and this has been promised by Samaritans Central Office (SCO) as a future project. We are also soon to see the introduction of the Branch Management Tool (BMT) which will aid in recruitment, training and the progress of volunteers.

In November 2020, we had our virtual Branch quality review. Our report was excellent, and this was down to the Branch Leadership Team and to each and every one of our volunteers. We have a few areas to work on which were chosen by ourselves as aims and goals for the future and we are well ahead in our progress.

Sadly, over the last year, we have been badly affected by Covid-19. This has meant fewer face to face activities both inside the Centre and in the local communities that we cover. It has taken down the number of potential volunteers we can recruit and train and also affected the way this is done. Our shift rota lost a lot of volunteers temporarily to self-isolation, but we have managed this and our service both locally and nationally held together well. Many volunteers undertook different roles while self-isolating, eg NHS Support Line, Leading and other Branch roles. We hope to be fully operational as soon as the worries of Covid-19 allow us. On the positive side, technology has helped considerably with meetings and training, the Ops Room stations have never been so clean, and we have learnt a lot from the changes we have had to make.

Going forward we are looking forward to seeing a newly re-furnished Ops Room and a newly rendered building with new signage. This will also mean that we can attend to some damp and decorating inside the building. Our hope is that when this work is done, the refurbishments will improve the soundproofing in the Ops Room and the maintenance of the building.

I want to say a big thank you to the Trustees, the Branch Leadership Team and to all our volunteers for being there for our callers and for the time and support you have given to the Branch and each other. You are all brilliant. Thank you.

Jan 456

4. Treasurer's Report

As Trustees of our Organisation, after a vote at last year's AGM, we have again used the services of a local firm of accountants to examine the accounts. Once again they have produced an 11 page report, copies of which are available for anyone if they wish, but for the purposes of this review I have summarised it

This year has been somewhat different but as always we give our sincere thanks to all who have helped to keep the branch going through the past 12 months. Our income relies on the support and generosity of the whole community but unfortunately we have not been able to raise funds in our usual way. However with financial support from our donors, Samaritans of Mid Cheshire have been able to continue the good work that we do.

Looking at the accounts you will see we were lucky to be awarded 2 grants.£10k from Cheshire West and Chester Council helped us with added costs due to the pandemic – the reorganisation of the ops room to allow safe distancing, including sanitising essentials, plus equipment to allow for remote training for new volunteers and remote branch meetings. The other grant from The Arnold Clarke Community Fund of £1k was used for added screen protection in the ops room which can also be used in the training room.

Regarding our expenditure, we have continued to upgrade, repair and refurbish our property to a cost of just over£2k. Otherwise through careful monitoring we have managed to keep the costs of energy and our annual contracts down.

The creditors listed in the accounts are for NBC – the money we pay yearly to Central Charity based on income and expenditure and the accountant's examination fee.

For our income, we have been unable to do any street or store collections or any bag packing income due to the pandemic. However through the sale of Samaritan raffle tickets, sale of Samaritan Christmas cards and several sponsorship events, including The Samarathon in July, organised by our volunteers. We were lucky to receive £750 in donations from local organisations and churches and thank them for their continued support. Individual donations amounted to £6,250. We are so very grateful to all who donated so generously. Gift Aid and GASDS for the year up to April 2019 amounted to £2.6k and we received just under £1k in legacies. Our 100 Club continues to contribute towards our income and currently we have around 60 members but we are always lookout for more– only £12 a year - £20 prize every month but in December prizes of £50, £25 and £10.

Thanks as always to all who helped, donated participated and organised.

Sue 260

5. Financial Statement

Samaritans of Mid - Cheshire Accounts for 1/4/2020 to 31/3/2021

		to 31/03/21	to 31/03/20
INTEREST	HSBC	£12	£46
	Nationwide Building Society	£68	£216
	TOTAL INTEREST	£79	£262
INCOME	Donations		
	Individuals	£6,291	£4,799
	Companies	£0	£172
	Organisations/ Clubs	£350	£3,178
	Local/church/parish Council	£400	£100
	Memorials	£975	£0
	Cash Sales		
	Fund Raising		
	Collections	£0	£1,515
	Bag packing	£0	£2,816
	Branch organised	£3,522	£3,302
	Conference Contributions	£0	£0
	100 Club	£721	£618
	Gift Aid tax	£2,620	£2,610
	Grants COVID	£10,000	£0
	Sundries	£38	£0
	Restricted donations	£1,350	£0
	TOTAL CASH	£26,267	£19,111
	TOTAL INCOME	£26,346	£19,373
EXPENDITURE	Telephone	£1,499	£1,377
	Premises-utilities & contracts	£3,454	£3,133
	Premises maintenance /refurbishment	£2,087	£2,554
	Housekeeping/Refreshments	£1,654	£2,185
	Publicity / Advertising/Recruitment	£4,163	£3,825
	Fund Raising costs	£666	£333
	Insurance	£926	£926
	NBC adjustment	-£1,553	£2,847
	Training	£176	£490
	Volunteer & Director expenses	£1,691	£2,754
	Volunteer Support	£0	£46
	Caller Support	£0	£0
	Sundries	£43	£74
	Stationary incl cartridges	£186	£47
	Conference Fees	£0	£0
	Governance/data protection	£633	£552
	Outreach	£60	£48
	Capital expenses	£22	£4,631
	COVID related	£2,674	£0
	TOTAL EXPENDITURE	£18,377	£25,822
	INCOME - EXPENDITURE	£7,969	-£6,449
	Funds brought forward	£137,116	£143,565
	Funds carried forward	£145,085	£137,116

**BALANCE
SHEET
Branch
Assets**

	31 Mar 2021	31 Mar 2020
Creditors	-£2,151	-£2,598
House at w.d.v.	£90,000	£90,000
HSBC current account	£2,771	£5,328
HSBC deposit account	£28,902	£18,891
Nationwide Building Society	£25,563	£25,496
TOTAL	£145,085	£137,116

6. Thank You

Samaritans of Mid Cheshire must thank

.... all our donors including

- Those who give us donations
- Those families who, when their loved one has died, ask for donations to be given to us in their memory
- Those 100 club members who take a bit of a gamble while giving us money
- Those who do their internet shopping via www.easyfundraising.org and help to boost our funds
- Those who sponsored our volunteers when they ran, walked or cycled in aid of our branch

.... and

- Hartford PC
- Vale Royal Lions
- Norley Methodist Church
- Arnold Clarke
- and not forgetting Camilla's 'girls' who lay eggs for donations to us throughout the year.



7. Trustees

The following individuals have served as trustees for Samaritans of Mid-Cheshire

Trustee Name	Position	Dates served
Judi Boardman (410)		From April 2017
Diana Brown (301)		From May 2018
Peter Burke (200)		From August 2020
Andrew Clarke (353)		From April 2017
Susan Coles (260)	Treasurer	From April 2017
Helen Gardner (380)	Secretary	Until September 2021
John Munnery (490)		From June 2019
Janice Scaplehorn (456)	Director	From April 2017

The role of trustee is advertised to the branch in the two months prior to an AGM. Volunteers are invited to stand to be elected at the AGM. As per the constitution there will be a minimum of three trustees and a maximum of thirteen.

We're here to listen

Call free day or night on

116 123

Email

jo@samaritans.org

Web

samaritans.org/midcheshire

Visit us

1 Manchester Road
Northwich
CW9 5LY

SAMARITANS

Samaritans of Mid-Cheshire is a Charitable Incorporated Organisation registered in England and Wales (1190578). Our registered office is located at 1 Manchester Road, Northwich, Cheshire CW9 5LY.

Samaritans of Mid - Cheshire Accounts for 1/4/2020 to 31/3/2021

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BALANCE SHEET			
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	Creditors	-£2,151	-£2,598
	House at w.d.v.	£90,000	£90,000
	HSBC current account	£2,771	£5,328
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	Nationwide Building Society	£25,563	£25,496
	TOTAL	£145,085	£137,116

Charity Registration No. 1170575

Company Registration No. CE009265 (England and Wales)

SAMARITANS OF MID CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

SAMARITANS OF MID CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Jan Scaplehorn Ms Judi Boardman Miss Helen Gardner Mr Andrew Clarke Ms Sue Coles Ms Diana Brown Mr John Munnery Mr Peter Burke	(Appointed 4 August 2020)
Charity number	1170575	
Company number	CE009265	
Principal address	1 Manchester Road Northwich Cheshire CW9 5LY	
Independent examiner	Andrew Hague BEng BFP FCA WR Partners Chartered Accountants & Statutory Auditor Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

SAMARITANS OF MID CHESHIRE

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SAMARITANS OF MID CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to offer emotional support to people of Mid Cheshire who are going through difficult times.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is registered as a Charitable Incorporated Organisation (CIO) regulated by the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Jan Scaplehorn

Ms Judi Boardman

Miss Helen Gardner

Mr Andrew Clarke

Ms Sue Coles

Ms Diana Brown

Mr John Munnery

Mr Peter Burke

(Appointed 4 August 2020)

The trustees' report was approved by the Board of Trustees.



Ms Sue Coles

Trustee

Dated: 9 September 2021

SAMARITANS OF MID CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAMARITANS OF MID CHESHIRE

I report to the trustees on my examination of the financial statements of Samaritans of Mid Cheshire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

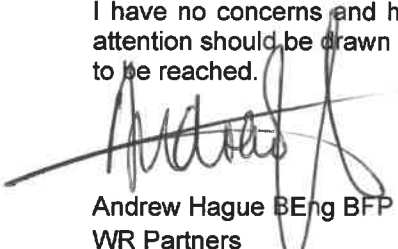
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Andrew Hague BEng BFP FCA
WR Partners
Chartered Accountants & Statutory Auditor
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 9 September 2021

SAMARITANS OF MID CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	21,357	1,350	22,707	11,478
Fundraising	4	3,522	-	3,522	7,633
Investments	5	79	-	79	262
Other income	6	38	-	38	-
Total income		24,996	1,350	26,346	19,373
<u>Expenditure on:</u>					
Charitable activities	7	17,027	1,350	18,377	25,822
Net income/(expenditure) for the year/ Net movement in funds		7,969	-	7,969	(6,449)
Fund balances at 1 April 2020		137,116	-	137,116	143,565
Fund balances at 31 March 2021		145,085	-	145,085	137,116

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAMARITANS OF MID CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		90,000		90,000
Current assets					
Debtors	12	957		17	
Cash at bank and in hand		57,236		50,136	
		58,193		50,153	
Creditors: amounts falling due within one year	13	(3,108)		(3,037)	
Net current assets			55,085		47,116
Total assets less current liabilities			145,085		137,116
Income funds					
Unrestricted funds			145,085		137,116
			145,085		137,116

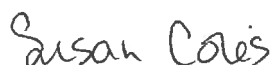
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9 September 2021



Ms Sue Coles
Trustee

Company Registration No. CE009265

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Samaritans of Mid Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

No depreciation is charged on the freehold property as there is sufficient expenditure on the maintenance and upkeep of the property to render any depreciation which would otherwise be charged as immaterial.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	9,661	1,350	11,011	10,860
Legacies receivable	975	-	975	-
COVID-19 government grant	10,000	-	10,000	-
100 club membership fees	721	-	721	618
	<u>21,357</u>	<u>1,350</u>	<u>22,707</u>	<u>11,478</u>

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	3,522	7,633

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	79	262

6 Other income

	Unrestricted funds	Total
	2021	2020
	£	£
Other income	38	-

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Property repairs	2,087	2,554
Insurance	926	926
Telephone	1,499	1,377
Postage and stationery	186	47
Advertising	4,163	3,825
Volunteer expenses	1,691	2,754
Volunteer support gifts	-	46
NBC	(1,553)	2,847
	<u>8,999</u>	<u>14,376</u>
Share of support costs (see note 8)	8,745	10,894
Share of governance costs (see note 8)	633	552
	<u>18,377</u>	<u>25,822</u>
Analysis by fund		
Unrestricted funds	17,027	25,822
Restricted funds	1,350	-
	<u>18,377</u>	<u>25,822</u>
For the year ended 31 March 2020		
Unrestricted funds	<u>25,822</u>	

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Premises expenses	6,124	-	6,124	3,133
Training costs	176	-	176	490
Sundry expenses	43	-	43	74
Outreach	60	-	60	48
Computer expenses	22	-	22	4,631
Housekeeping	1,654	-	1,654	1,845
Refreshments	-	-	-	340
Fundraising costs	666	-	666	333
Independent examination fee	-	633	633	552
	<u>8,745</u>	<u>633</u>	<u>9,378</u>	<u>11,446</u>
Analysed between Charitable activities	<u>8,745</u>	<u>633</u>	<u>9,378</u>	<u>11,446</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

There were no employees during the year (2020 - 0).

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2020	90,000
At 31 March 2021	<u>90,000</u>
Carrying amount	
At 31 March 2021	<u>90,000</u>
At 31 March 2020	<u>90,000</u>

SAMARITANS OF MID CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	17
Prepayments and accrued income	957	-
	<u>957</u>	<u>17</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
NBC creditor	2,510	1,536
Accruals and deferred income	598	1,501
	<u>3,108</u>	<u>3,037</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).