

# BOLTON SAMARITANS

England & Wales · Charity number 1170604

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2016-12-07

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** The Bolton Samaritans  
16 Bark Street East  
Bolton  
BL1 2BQ

**Phone** 01204521200

**Website** [www.samaritans.org/bolton](http://www.samaritans.org/bolton)

## Activities

---

**Objects:** TO ENABLE PERSONS IN BOLTON AND THE SURROUNDINBG 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 EMOTOIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

**Activities:** To enable persons in Bolton 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 reduce the incidence of suicide, to promote a better understanding in society of suicide.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

---

- Bolton

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,080	£39,175	-	-
2024-03-31	£43,595	£40,267	-	-
2023-03-31	£40,666	£50,749	-	-
2022-03-31	£40,454	£30,086	-	-
2021-03-31	£38,742	£46,754	-	-

## Trustees

---

Name	Role	Appointed
Gillian Grundy		2023-09-14
June Taylor		2022-09-15
Mary Greenhalgh		2025-09-11
Thelma Kempster		2020-09-30
William Scott		2025-02-01

## Linked charities

---

- SAMARITANS OF BOLTON (1170604-1)

**BOLTON SAMARITANS**

England & Wales - Charity number 1170604

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Bolton Samaritans**

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

**Bolton Samaritans**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **Bolton Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total incoming resources for the year were £43,080 (2024; £43,595). Surplus for the year was £3,905 (2024; surplus £3,327).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Total reserves at the year end were £205,296 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1170604

##### **Principal address**

16 Bark Street East  
Bolton  
Lancashire  
BL1 2BQ

##### **Trustees**

M Riley Treasurer  
T Kempster Trustee  
M Kennedy Secretary  
M Greenhalgh Trustee  
C Threlfall Trustee  
C Billington Trustee (appointed 11.2.25)  
J Taylor Trustee  
G Grundy Trustee  
W Scott Trustee (appointed 11.2.25)

##### **Independent Examiner**

Matthew Whale MAAT  
Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

Bolton Samaritans

Report of the Trustees  
for the Year Ended 31 March 2025

Approved by order of the board of trustees on 14 August 2025 and signed on its behalf by:

Mary. E. Riley .

M Riley - Trustee

**Independent Examiner's Report to the Trustees of  
Bolton Samaritans**

**Independent examiner's report to the trustees of Bolton Samaritans**

I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Matthew Whale MAAT

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

14 August 2025

**Bolton Samaritans**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

		31.3.25	31.3.24
		Unrestricted	Total
		funds	funds
		£	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		16,325	14,474
Other trading activities	2	23,232	25,823
Investment income	3	3,523	3,297
<b>Total</b>		<u>43,080</u>	<u>43,594</u>
<b>EXPENDITURE ON</b>			
Raising funds		16,907	19,074
<b>Charitable activities</b>			
Direct charitable expenditure		22,268	21,193
<b>Total</b>		<u>39,175</u>	<u>40,267</u>
<b>NET INCOME</b>		3,905	3,327
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		201,391	198,064
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>205,296</u>	<u>201,391</u>

The notes form part of these financial statements

**Bolton Samaritans**

**Balance Sheet**  
**31 March 2025**

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	120,250	121,535
<b>CURRENT ASSETS</b>			
Debtors	8	2,802	5,029
Cash at bank and in hand		84,499	77,385
		<u>87,301</u>	<u>82,414</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,255)	(2,558)
		<u>85,046</u>	<u>79,856</u>
<b>NET CURRENT ASSETS</b>			
		<u>85,046</u>	<u>79,856</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>205,296</u>	<u>201,391</u>
<b>NET ASSETS</b>		<u>205,296</u>	<u>201,391</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>205,296</u>	<u>201,391</u>
<b>TOTAL FUNDS</b>		<u>205,296</u>	<u>201,391</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 August 2025 and were signed on its behalf by:

M Greenhalgh - Trustee

## **Bolton Samaritans**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Branch contribution**

The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period. The cost of the branch contribution was previously accounted for on an accruals basis.

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

<b>2. OTHER TRADING ACTIVITIES</b>	31.3.25	31.3.24
	£	£
Shop income	<u>23,232</u>	<u>25,823</u>

<b>3. INVESTMENT INCOME</b>	31.3.25	31.3.24
	£	£
Deposit account interest	<u>3,523</u>	<u>3,297</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

**5. STAFF COSTS**

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

<u>31.3.25</u>	<u>31.3.24</u>
----------------	----------------

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	14,474
Other trading activities	25,823
Investment income	<u>3,297</u>
<b>Total</b>	<u>43,594</u>
<b>EXPENDITURE ON</b>	
Raising funds	19,074
<b>Charitable activities</b>	
Direct charitable expenditure	<u>21,193</u>
<b>Total</b>	<u>40,267</u>
<b>NET INCOME</b>	3,327

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				Unrestricted funds £
	<b>RECONCILIATION OF FUNDS</b>				
	Total funds brought forward				198,064
	<b>TOTAL FUNDS CARRIED FORWARD</b>				<u>201,391</u>
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>				
		Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
	<b>COST</b>				
	At 1 April 2024	141,475	33,506	-	174,981
	Additions	-	-	410	410
	At 31 March 2025	<u>141,475</u>	<u>33,506</u>	<u>410</u>	<u>175,391</u>
	<b>DEPRECIATION</b>				
	At 1 April 2024	30,344	23,102	-	53,446
	Charge for year	-	1,560	135	1,695
	At 31 March 2025	<u>30,344</u>	<u>24,662</u>	<u>135</u>	<u>55,141</u>
	<b>NET BOOK VALUE</b>				
	At 31 March 2025	<u>111,131</u>	<u>8,844</u>	<u>275</u>	<u>120,250</u>
	At 31 March 2024	<u>111,131</u>	<u>10,404</u>	<u>-</u>	<u>121,535</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
				31.3.25 £	31.3.24 £
	Prepayments and accrued income			<u>2,802</u>	<u>5,029</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.3.25	31.3.24
		£	£
Trade creditors		1,530	1,600
Other creditors		725	958
		<u>2,255</u>	<u>2,558</u>

<b>10. MOVEMENT IN FUNDS</b>			
	At 1.4.24	Net	At
	£	movement	31.3.25
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	201,391	3,905	205,296
	<u>201,391</u>	<u>3,905</u>	<u>205,296</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,080	(39,175)	3,905
	<u>43,080</u>	<u>(39,175)</u>	<u>3,905</u>

**Comparatives for movement in funds**

	At 1.4.23	Net	At
	£	movement	31.3.24
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	198,064	3,327	201,391
	<u>198,064</u>	<u>3,327</u>	<u>201,391</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,594	(40,267)	3,327
	<u>43,594</u>	<u>(40,267)</u>	<u>3,327</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	198,064	7,232	205,296
<b>TOTAL FUNDS</b>	<u>198,064</u>	<u>7,232</u>	<u>205,296</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,674	(79,442)	7,232
<b>TOTAL FUNDS</b>	<u>86,674</u>	<u>(79,442)</u>	<u>7,232</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Bolton Samaritans**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(1)
Donations	13,180	14,247
200 club	170 ✓	190
Other events	2,975	38
	<hr/>	<hr/>
	16,325	14,474
<b>Other trading activities</b>		
Shop income	23,232 ✓	25,823
<b>Investment income</b>		
Deposit account interest	3,523 ✓	3,297
	<hr/>	<hr/>
<b>Total incoming resources</b>	43,080 ✓	43,594
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publicity	1,937 ✓	1,447
<b>Other trading activities</b>		
Premises & services	5,720 ✓	8,377
Shop rent	9,250 ✓	9,250
	<hr/>	<hr/>
	14,970	17,627
<b>Charitable activities</b>		
Premises & services costs	11,965 ✓	10,854
Travel expenses	1,046 ✓	1,258
Telephone	2,152 ✓	2,497
Postage and stationery	362 ✓	415
Volunteers' training & support	1,256 ✓	-
Charitable donation	-	1,487
Depreciation of tangible fixed assets	1,696	1,835
	<hr/>	<hr/>
	18,477	18,346
<b>Support costs</b>		
<b>Governance costs</b>		
AGM & branch meeting expenses	1,014 ✓	692
Branch contribution	2,052 ✓	1,465
Accountancy	725 ✓	690
	<hr/>	<hr/>
	3,791	2,847
	<hr/>	<hr/>
Total resources expended	39,175 ✓	40,267
	<hr/>	<hr/>
<b>Net income</b>	3,905	3,327
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**BOLTON SAMARITANS**

England & Wales - Charity number 1170604

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Bolton Samaritans**

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

**Bolton Samaritans**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **Bolton Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total incoming resources for the year were £43,595 (2023; £40,666). Deficit for the year was £4,524 (2022; deficit £10,083).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Total reserves at the year end were £193,540 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1170604

##### **Principal address**

16 Bark Street East  
Bolton  
Lancashire  
BL1 2BQ

##### **Trustees**

M Riley Treasurer  
T Kempster Trustee  
M Kennedy Secretary  
M Greenhalgh Trustee  
C Threlfall Trustee  
J Taylor Trustee  
G Grundy Trustee (appointed 14.9.23)

##### **Independent Examiner**

Colin Turner ACCA  
Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

**Bolton Samaritans**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

Approved by order of the board of trustees on 1 July 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Greenhalgh', written in a cursive style.

M Greenhalgh - Trustee

**Independent Examiner's Report to the Trustees of  
Bolton Samaritans**

**Independent examiner's report to the trustees of Bolton Samaritans**

I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Colin Turner ACCA

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

1 July 2024

**Bolton Samaritans**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		14,474	15,738
Other trading activities	2	25,823	23,747
Investment income	3	3,297	1,181
<b>Total</b>		<u>43,594</u>	<u>40,666</u>
<b>EXPENDITURE ON</b>			
Raising funds		19,074	25,260
<b>Charitable activities</b>			
Direct charitable expenditure		21,193	25,489
<b>Total</b>		<u>40,267</u>	<u>50,749</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,327	(10,083)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		198,064	208,147
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>201,391</u></u>	<u><u>198,064</u></u>

The notes form part of these financial statements

**Bolton Samaritans**

**Balance Sheet**  
**31 March 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	121,535	114,135
<b>CURRENT ASSETS</b>			
Debtors	8	5,029	5,278
Cash at bank		77,385	80,496
		<u>82,414</u>	<u>85,774</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,558)	(1,845)
<b>NET CURRENT ASSETS</b>		<u>79,856</u>	<u>83,929</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		201,391	198,064
<b>NET ASSETS</b>		<u>201,391</u>	<u>198,064</u>
<b>FUNDS</b>	10		
Unrestricted funds		201,391	198,064
<b>TOTAL FUNDS</b>		<u>201,391</u>	<u>198,064</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2024 and were signed on its behalf by:



M Greenhalgh - Trustee



**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Shop income	25,823	23,747
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	3,297	1,181
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

**5. STAFF COSTS**

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

	<u>31.3.24</u>	<u>31.3.23</u>
--	----------------	----------------

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	15,738
Other trading activities	23,747
Investment income	1,181
<b>Total</b>	<u>40,666</u>
 <b>EXPENDITURE ON</b>	
Raising funds	25,260
 <b>Charitable activities</b>	
Direct charitable expenditure	25,489
<b>Total</b>	<u>50,749</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (10,083)

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £		
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	208,147		
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>198,064</u>		
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			
		Fixtures and fittings		
	Freehold property £	£	Totals £	
	<b>COST</b>			
	At 1 April 2023	141,475	24,271	165,746
	Additions	-	9,235	9,235
	At 31 March 2024	<u>141,475</u>	<u>33,506</u>	<u>174,981</u>
	<b>DEPRECIATION</b>			
	At 1 April 2023	30,344	21,267	51,611
	Charge for year	-	1,835	1,835
	At 31 March 2024	<u>30,344</u>	<u>23,102</u>	<u>53,446</u>
	<b>NET BOOK VALUE</b>			
	At 31 March 2024	<u>111,131</u>	<u>10,404</u>	<u>121,535</u>
	At 31 March 2023	<u>111,131</u>	<u>3,004</u>	<u>114,135</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	Prepayments and accrued income		31.3.24 £ 5,029	31.3.23 £ 5,278

**Bolton Samaritans**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	1,600	412
Other creditors	958	1,433
	2,558	1,845
	2,558	1,845

**10. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
<b>Unrestricted funds</b>			£
General fund	198,064	3,327	201,391
	198,064	3,327	201,391
<b>TOTAL FUNDS</b>	198,064	3,327	201,391

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,594	(40,267)	3,327
	43,594	(40,267)	3,327
<b>TOTAL FUNDS</b>	43,594	(40,267)	3,327

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
<b>Unrestricted funds</b>			£
General fund	208,147	(10,083)	198,064
	208,147	(10,083)	198,064
<b>TOTAL FUNDS</b>	208,147	(10,083)	198,064

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,666	(50,749)	(10,083)
	40,666	(50,749)	(10,083)
<b>TOTAL FUNDS</b>	40,666	(50,749)	(10,083)

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	208,147	(6,756)	201,391
<b>TOTAL FUNDS</b>	<u>208,147</u>	<u>(6,756)</u>	<u>201,391</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,260	(91,016)	(6,756)
<b>TOTAL FUNDS</b>	<u>84,260</u>	<u>(91,016)</u>	<u>(6,756)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Bolton Samaritans**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
Donations	14,247	15,156
200 club	190	230
Other events	38	352
	14,474	15,738
<b>Other trading activities</b>		
Shop income	25,823	23,747
<b>Investment income</b>		
Deposit account interest	3,297	1,181
<b>Total incoming resources</b>	43,594	40,666
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publicity	1,447	2,409
<b>Other trading activities</b>		
Premises & services	8,377	13,601
Shop rent	9,250	9,250
	17,627	22,851
<b>Charitable activities</b>		
Premises & services costs	10,854	11,540
Travel expenses	1,258	1,683
Telephone	2,497	2,068
Postage and stationery	415	331
Volunteers' training & support	-	1,555
Charitable donation	1,487	1,000
Depreciation of tangible fixed assets	1,835	530
	18,346	18,707
<b>Support costs</b>		
<b>Governance costs</b>		
AGM & branch meeting expenses	692	560
Branch contribution	1,465	5,532
Accountancy	690	690
	2,847	6,782
Total resources expended	40,267	50,749
<b>Net income/(expenditure)</b>	<b>3,327</b>	<b>(10,083)</b>

This page does not form part of the statutory financial statements

**BOLTON SAMARITANS**

England & Wales - Charity number 1170604

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1170604**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Bolton Samaritans**

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

**Bolton Samaritans**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

**Bolton Samaritans**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Total incoming resources for the year were £40,666 (2022; £40,454). Deficit for the year was £10,083 (2022; surplus £10,368).

**FINANCIAL REVIEW**

**Reserves policy**

Total reserves at the year end were £198,064 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1170604

**Principal address**

16 Bark Street East  
Bolton  
Lancashire  
BL1 2BQ

**Trustees**

M Riley Treasurer  
T Kempster  
M Kennedy Secretary  
M Greenhalgh Trustee  
C Threlfall Trustee  
C Billington Trustee (resigned 15.9.22)  
J Taylor Trustee (appointed 15.9.22)

**Independent Examiner**

Laura Swift FCCA  
Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

**Bolton Samaritans**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

Approved by order of the board of trustees on 22 August 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Greenhalgh', written in a cursive style.

M Greenhalgh - Trustee

**Independent Examiner's Report to the Trustees of  
Bolton Samaritans**

**Independent examiner's report to the trustees of Bolton Samaritans**

I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Laura Swift FCCA

Higsons Limited  
Accountants  
Offices 1 and 2  
1A King Street  
Farnworth  
Bolton  
Greater Manchester  
BL4 7AB

22 August 2023

**Bolton Samaritans**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

		31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		15,738	17,445
Other trading activities	2	23,747	22,981
Investment income	3	1,181	28
<b>Total</b>		<u>40,666</u>	<u>40,454</u>
<b>EXPENDITURE ON</b>			
Raising funds		25,260	13,111
<b>Charitable activities</b>			
Direct charitable expenditure		25,489	16,975
<b>Total</b>		<u>50,749</u>	<u>30,086</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,083)	10,368
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		208,147	197,779
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>198,064</u>	<u>208,147</u>

The notes form part of these financial statements

**Bolton Samaritans**

**Balance Sheet**  
**31 March 2023**

		31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	114,135	114,665
<b>CURRENT ASSETS</b>			
Debtors	8	5,278	5,204
Cash at bank		80,496	91,516
		<hr/>	<hr/>
		85,774	96,720
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,845)	(3,238)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		83,929	93,482
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		198,064	208,147
		<hr/>	<hr/>
<b>NET ASSETS</b>		198,064	208,147
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		198,064	208,147
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		198,064	208,147
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2023 and were signed on its behalf by:

M Greenhalgh - Trustee

**Bolton Samaritans**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on reducing balance

No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Branch contribution**

The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period. The cost of the branch contribution was previously accounted for on an accruals basis.

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>2.</b>	<b>OTHER TRADING ACTIVITIES</b>	31.3.23	31.3.22
		£	£
	Shop income	23,747	22,981
		<u>          </u>	<u>          </u>

<b>3.</b>	<b>INVESTMENT INCOME</b>	31.3.23	31.3.22
		£	£
	Deposit account interest	1,181	28
		<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

**5. STAFF COSTS**

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

31.3.23	31.3.22
<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,445
Other trading activities	22,981
Investment income	28
<b>Total</b>	<u>40,454</u>
 <b>EXPENDITURE ON</b>	
Raising funds	13,111
<b>Charitable activities</b>	
Direct charitable expenditure	16,975
<b>Total</b>	<u>30,086</u>
 <b>NET INCOME</b>	 10,368

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £		
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	197,779		
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>208,147</u>		
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			
		Fixtures and fittings		
	Freehold property £	£	Totals £	
	<b>COST</b>			
	At 1 April 2022 and 31 March 2023	141,475	24,271	165,746
	<b>DEPRECIATION</b>			
	At 1 April 2022	30,344	20,737	51,081
	Charge for year	-	530	530
	At 31 March 2023	30,344	21,267	51,611
	<b>NET BOOK VALUE</b>			
	At 31 March 2023	111,131	3,004	114,135
	At 31 March 2022	111,131	3,534	114,665
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			31.3.23	31.3.22
			£	£
	Other debtors		-	28
	Prepayments and accrued income		5,278	5,176
			5,278	5,204

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.23	31.3.22
	£	£
Trade creditors	412	2,055
Other creditors	1,433	1,183
	<u>1,845</u>	<u>3,238</u>

<b>10. MOVEMENT IN FUNDS</b>		Net movement in funds
	At 1.4.22	At 31.3.23
	£	£
<b>Unrestricted funds</b>		
General fund	208,147	(10,083) 198,064
	<u>208,147</u>	<u>(10,083)</u> <u>198,064</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,666	(50,749)	(10,083)
	<u>40,666</u>	<u>(50,749)</u>	<u>(10,083)</u>

**Comparatives for movement in funds**

		Net movement in funds	At 31.3.22
	At 1.4.21	£	£
	£		
<b>Unrestricted funds</b>			
General fund	197,779	10,368	208,147
	<u>197,779</u>	<u>10,368</u>	<u>208,147</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,454	(30,086)	10,368
	<u>40,454</u>	<u>(30,086)</u>	<u>10,368</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	197,779	285	198,064
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>197,779</u>	<u>285</u>	<u>198,064</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,120	(80,835)	285
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>81,120</u>	<u>(80,835)</u>	<u>285</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Bolton Samaritans**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,156	16,480
200 club	230	390
Other events	352	575
	<hr/>	<hr/>
	15,738	17,445
<b>Other trading activities</b>		
Shop income	23,747	22,981
<b>Investment income</b>		
Deposit account interest	1,181	28
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>40,666</b>	<b>40,454</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publicity	2,409	568
<b>Other trading activities</b>		
Premises & services	13,601	3,293
Shop rent	9,250	9,250
	<hr/>	<hr/>
	22,851	12,543
<b>Charitable activities</b>		
Premises & services costs	11,540	9,914
Travel expenses	1,683	345
Telephone	2,068	2,414
Postage and stationery	331	348
Volunteers' training & support	1,555	1,238
Charitable donation	1,000	-
Depreciation of tangible fixed assets	530	624
	<hr/>	<hr/>
	18,707	14,883
<b>Support costs</b>		
<b>Governance costs</b>		
AGM & branch meeting expenses	560	269
Branch contribution	5,532	1,163
Accountancy	690	660
	<hr/>	<hr/>
	6,782	2,092
Total resources expended	50,749	30,086
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(10,083)</b>	<b>10,368</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**BOLTON SAMARITANS**

England & Wales - Charity number 1170604

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Bolton Samaritans**

Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

**Bolton Samaritans**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **Bolton Samaritans**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total incoming resources for the year were £40,454 (2021; £38,742). Net income for the year was £10,368 (2021; deficit £8,012).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Total reserves at the year end were £208,147 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1170604

##### **Principal address**

16 Bark Street East  
Bolton  
Lancashire  
BL1 2BQ

##### **Trustees**

M Riley Treasurer  
T Kempster  
M Kennedy Secretary  
D Astley Director (resigned 1.11.21)  
P Reynolds (resigned 1.1.22)  
M Greenhalgh Trustee (appointed 1.11.21)  
C Threlfall Trustee (appointed 7.10.21)  
C Billington Trustee (appointed 7.10.21)

##### **Independent Examiner**

Keith Higson FCA  
Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

**Independent Examiner's Report to the Trustees of  
Bolton Samaritans**

**Independent examiner's report to the trustees of Bolton Samaritans**

I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Keith Higson FCA  
Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

23 August 2022

**Bolton Samaritans**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

Approved by order of the board of trustees on 23 August 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Greenhalgh', with a stylized flourish at the end.

M Greenhalgh - Trustee

**Bolton Samaritans**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		17,445	20,702
Other trading activities	2	22,981	17,950
Investment income	3	28	90
<b>Total</b>		<u>40,454</u>	<u>38,742</u>
<b>EXPENDITURE ON</b>			
Raising funds		13,111	16,127
<b>Charitable activities</b>			
Direct charitable expenditure		16,975	30,627
<b>Total</b>		<u>30,086</u>	<u>46,754</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>10,368</u>	<u>(8,012)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		197,779	205,791
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>208,147</u></u>	<u><u>197,779</u></u>

The notes form part of these financial statements

**Bolton Samaritans**

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 Unrestricted funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	114,665	115,289
<b>CURRENT ASSETS</b>			
Debtors	8	5,204	6,915
Cash at bank		91,516	77,288
		<hr/>	<hr/>
		96,720	84,203
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,238)	(1,713)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		93,482	82,490
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		208,147	197,779
		<hr/>	<hr/>
<b>NET ASSETS</b>		208,147	197,779
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		208,147	197,779
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		208,147	197,779
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2022 and were signed on its behalf by:



M Greenhalgh - Trustee

## **Bolton Samaritans**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on reducing balance

No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Branch contribution**

The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period. The cost of the branch contribution was previously accounted for on an accruals basis.

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**2. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Shop income	22,981	8,281
Covid 19 Grants	-	9,669
	<u>22,981</u>	<u>17,950</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>28</u>	<u>90</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

**5. STAFF COSTS**

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

31.3.22	31.3.21
<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,702
Other trading activities	17,950
Investment income	90
<b>Total</b>	<u>38,742</u>
<b>EXPENDITURE ON</b>	
Raising funds	16,127
<b>Charitable activities</b>	
Direct charitable expenditure	30,627
<b>Total</b>	<u>46,754</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>NET INCOME/(EXPENDITURE)</b>	(8,012)
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	205,791
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>197,779</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	141,475	24,271	165,746
 <b>DEPRECIATION</b>			
At 1 April 2021	30,344	20,113	50,457
Charge for year	-	624	624
At 31 March 2022	30,344	20,737	51,081
 <b>NET BOOK VALUE</b>			
At 31 March 2022	<u>111,131</u>	<u>3,534</u>	<u>114,665</u>
At 31 March 2021	<u>111,131</u>	<u>4,158</u>	<u>115,289</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	28	227
Prepayments and accrued income	5,176	6,688
	<u>5,204</u>	<u>6,915</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade creditors	2,055	164
Other creditors	1,183	1,549
	<u>3,238</u>	<u>1,713</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	197,779	10,368	208,147
	<u>197,779</u>	<u>10,368</u>	<u>208,147</u>
<b>TOTAL FUNDS</b>	<u>197,779</u>	<u>10,368</u>	<u>208,147</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,454	(30,086)	10,368
	<u>40,454</u>	<u>(30,086)</u>	<u>10,368</u>
<b>TOTAL FUNDS</b>	<u>40,454</u>	<u>(30,086)</u>	<u>10,368</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	205,791	(8,012)	197,779
	<u>205,791</u>	<u>(8,012)</u>	<u>197,779</u>
<b>TOTAL FUNDS</b>	<u>205,791</u>	<u>(8,012)</u>	<u>197,779</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,742	(46,754)	(8,012)
	<u>38,742</u>	<u>(46,754)</u>	<u>(8,012)</u>
<b>TOTAL FUNDS</b>	<u>38,742</u>	<u>(46,754)</u>	<u>(8,012)</u>

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	205,791	2,356	208,147
<b>TOTAL FUNDS</b>	<u>205,791</u>	<u>2,356</u>	<u>208,147</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,196	(76,840)	2,356
<b>TOTAL FUNDS</b>	<u>79,196</u>	<u>(76,840)</u>	<u>2,356</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Bolton Samaritans**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,480	20,073
200 club	390	310
Other events	575	319
	<hr/>	<hr/>
	17,445	20,702
<b>Other trading activities</b>		
Shop income	22,981	8,281
Covid 19 Grants	-	9,669
	<hr/>	<hr/>
	22,981	17,950
<b>Investment income</b>		
Deposit account interest	28	90
	<hr/>	<hr/>
<b>Total incoming resources</b>	40,454	38,742
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publicity	568	579
<b>Other trading activities</b>		
Premises & services	3,293	6,298
Shop rent	9,250	9,250
	<hr/>	<hr/>
	12,543	15,548
<b>Charitable activities</b>		
Premises & services costs	9,914	21,845
Travel expenses	345	39
Telephone	2,414	2,167
Postage and stationery	348	197
Volunteers' training & support	1,238	483
Fixtures and fittings	624	734
	<hr/>	<hr/>
	14,883	25,465
<b>Support costs</b>		
<b>Governance costs</b>		
AGM & branch meeting expenses	269	298
Branch contribution	1,163	4,204
Accountancy	660	660
	<hr/>	<hr/>
	2,092	5,162
<b>Total resources expended</b>	<hr/>	<hr/>
	30,086	46,754
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	10,368	(8,012)

This page does not form part of the statutory financial statements

**BOLTON SAMARITANS**

England & Wales - Charity number 1170604

---

# Accounts

---

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Bolton Samaritans

Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

Bolton Samaritans

Contents of the Financial Statements  
for the Year Ended 31 March 2021

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

**Bolton Samaritans**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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**

**Objectives and aims**

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Total incoming resources for the year were £38,742 (2020; £34,957). Net deficit for the year was £8,012 (2020; deficit £6,619).

Included in donations is a grant from Pears of £4,103 which was used to fund the fixtures and fittings additions of £2,081 & ops room expenses of £2,023 which are included in the charitable activities premises and services costs of £21,845 which also include £12,500 in respect of refurbishment costs at the charity's main premises.

A Covid-19 grant of £9,669 for the shop was received from Bolton MBC in the year.

**FINANCIAL REVIEW**

**Reserves policy**

Total reserves at the year end were £197,779 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1170604

**Principal address**

16 Bark Street East  
Bolton  
Lancashire  
BL1 2BQ

**Trustees**

M Riley Treasurer  
P Nazeri Treasurer (resigned 30.9.20)  
T Kempster (appointed 30.9.20)  
M Kennedy Secretary  
D Astley Director  
P Reynolds

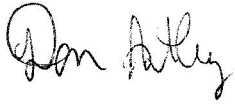
**Independent Examiner**

Keith Higson FCA  
Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

Bolton Samaritans

Report of the Trustees  
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 30 August 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Astley', written in a cursive style.

D Astley - Trustee

Independent Examiner's Report to the Trustees of  
Bolton Samaritans

**Independent examiner's report to the trustees of Bolton Samaritans**

I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Keith Higson FCA  
Higsons Limited  
Chartered Accountants  
93 Market Street  
Farnworth  
Bolton  
Lancashire  
BL4 7NS

30 August 2021

**Bolton Samaritans**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		20,702	13,593
Other trading activities	2	17,950	20,538
Investment income	3	90	466
<b>Total</b>		<b>38,742</b>	<b>34,597</b>
<b>EXPENDITURE ON</b>			
Raising funds		16,127	14,527
<b>Charitable activities</b>			
Direct charitable expenditure		30,627	26,689
<b>Total</b>		<b>46,754</b>	<b>41,216</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,012)</b>	<b>(6,619)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		205,791	212,410
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>197,779</b>	<b>205,791</b>

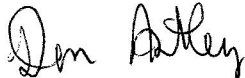
The notes form part of these financial statements

**Bolton Samaritans**

**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	115,289	113,942
<b>CURRENT ASSETS</b>			
Debtors	8	6,915	3,545
Cash at bank		77,288	90,889
		<u>84,203</u>	<u>94,434</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,713)	(2,585)
<b>NET CURRENT ASSETS</b>		<u>82,490</u>	<u>91,849</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>197,779</u>	<u>205,791</u>
<b>NET ASSETS</b>		<u>197,779</u>	<u>205,791</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>197,779</u>	<u>205,791</u>
<b>TOTAL FUNDS</b>		<u>197,779</u>	<u>205,791</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2021 and were signed on its behalf by:



D Astley - Trustee

The notes form part of these financial statements

**Bolton Samaritans**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on reducing balance

No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Branch contribution**

The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period. The cost of the branch contribution was previously accounted for on an accruals basis.

**Bolton Samaritans**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Shop income	8,281	20,538
Covid 19 Grants	9,669	-
	17,950	20,538
	17,950	20,538

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	90	466
	90	466
	90	466

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

**5. STAFF COSTS**

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
No employees received emoluments in excess of £60,000.		

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	13,593
Other trading activities	20,538
Investment income	466
<b>Total</b>	34,597
<b>EXPENDITURE ON</b>	
Raising funds	14,527
<b>Charitable activities</b>	
Direct charitable expenditure	26,689
<b>Total</b>	41,216

Bolton Samaritans

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

6.	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			Unrestricted funds £
				(6,619)
	<b>NET INCOME/(EXPENDITURE)</b>			
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward			212,410
	<b>TOTAL FUNDS CARRIED FORWARD</b>			205,791
7.	<b>TANGIBLE FIXED ASSETS</b>			
		Freehold property £	Fixtures and fittings £	Totals £
	<b>COST</b>			
	At 1 April 2020	141,475	22,190	163,665
	Additions	-	2,081	2,081
	At 31 March 2021	141,475	24,271	165,746
	<b>DEPRECIATION</b>			
	At 1 April 2020	30,344	19,379	49,723
	Charge for year	-	734	734
	At 31 March 2021	30,344	20,113	50,457
	<b>NET BOOK VALUE</b>			
	At 31 March 2021	111,131	4,158	115,289
	At 31 March 2020	111,131	2,811	113,942
8.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			31.3.21	31.3.20
			£	£
	Other debtors		227	226
	Prepayments and accrued income		6,688	2,525
	Prepayments		-	794
			6,915	3,545

Bolton Samaritans

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	164	1,126
Other creditors	1,549	1,459
	<u>1,713</u>	<u>2,585</u>

10. **MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
<b>Unrestricted funds</b>			
General fund	205,791	(8,012)	197,779
<b>TOTAL FUNDS</b>	<u>205,791</u>	<u>(8,012)</u>	<u>197,779</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,742	(46,754)	(8,012)
<b>TOTAL FUNDS</b>	<u>38,742</u>	<u>(46,754)</u>	<u>(8,012)</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At
	£	£	31.3.20
			£
<b>Unrestricted funds</b>			
General fund	212,410	(6,619)	205,791
<b>TOTAL FUNDS</b>	<u>212,410</u>	<u>(6,619)</u>	<u>205,791</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,597	(41,216)	(6,619)
<b>TOTAL FUNDS</b>	<u>34,597</u>	<u>(41,216)</u>	<u>(6,619)</u>

Bolton Samaritans

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	212,410	(14,631)	197,779
<b>TOTAL FUNDS</b>	<u>212,410</u>	<u>(14,631)</u>	<u>197,779</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,339	(87,970)	(14,631)
<b>TOTAL FUNDS</b>	<u>73,339</u>	<u>(87,970)</u>	<u>(14,631)</u>

11. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

Bolton Samaritans

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20,073	12,758
200 club	310	190
Other events	319	645
	<u>20,702</u>	<u>13,593</u>
<b>Other trading activities</b>		
Shop income	8,281	20,538
Covid 19 Grants	9,669	-
	<u>17,950</u>	<u>20,538</u>
<b>Investment income</b>		
Deposit account interest	90	466
	<u>38,742</u>	<u>34,597</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publicity	579	2,352
<b>Other trading activities</b>		
Premises & services	6,298	2,925
Shop rent	9,250	9,250
	<u>15,548</u>	<u>12,175</u>
<b>Charitable activities</b>		
Premises & services costs	21,845	11,904
Travel expenses	39	421
Telephone	2,167	1,913
Postage and stationery	197	512
Volunteers' training & support	483	423
Fixtures and fittings	734	496
	<u>25,465</u>	<u>15,669</u>
<b>Support costs</b>		
<b>Governance costs</b>		
AGM & branch meeting expenses	298	1,808
Branch contribution	4,204	8,522
Accountancy	660	690
	<u>5,162</u>	<u>11,020</u>
<b>Total resources expended</b>	<u>46,754</u>	<u>41,216</u>
<b>Net expenditure</b>	<u>(8,012)</u>	<u>(6,619)</u>

This page does not form part of the statutory financial statements