

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

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for the Year Ended 31 March 2021

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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

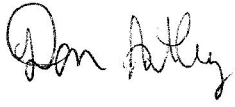
Independent Examiner

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

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

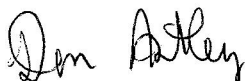
The notes form part of these financial statements

Bolton Samaritans

Balance Sheet
31 March 2021

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

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

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	-
	<u>17,950</u>	<u>20,538</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	90	466
	<u>90</u>	<u>466</u>

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
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Bolton Samaritans

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
NET INCOME/(EXPENDITURE)	(6,619)
RECONCILIATION OF FUNDS	
Total funds brought forward	212,410
TOTAL FUNDS CARRIED FORWARD	<u>205,791</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	141,475	22,190	163,665
Additions	-	2,081	2,081
At 31 March 2021	<u>141,475</u>	<u>24,271</u>	<u>165,746</u>
DEPRECIATION			
At 1 April 2020	30,344	19,379	49,723
Charge for year	-	734	734
At 31 March 2021	<u>30,344</u>	<u>20,113</u>	<u>50,457</u>
NET BOOK VALUE			
At 31 March 2021	<u>111,131</u>	<u>4,158</u>	<u>115,289</u>
At 31 March 2020	<u>111,131</u>	<u>2,811</u>	<u>113,942</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	227	226
Prepayments and accrued income	6,688	2,525
Prepayments	-	794
	<u>6,915</u>	<u>3,545</u>

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
	£	£	£
Unrestricted funds			
General fund	205,791	(8,012)	197,779
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	38,742	(46,754)	(8,012)
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	212,410	(6,619)	205,791
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	34,597	(41,216)	(6,619)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	212,410	(14,631)	197,779
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	73,339	(87,970)	(14,631)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,073	12,758
200 club	310	190
Other events	319	645
	<hr/>	<hr/>
	20,702	13,593
 Other trading activities		
Shop income	8,281	20,538
Covid 19 Grants	9,669	-
	<hr/>	<hr/>
	17,950	20,538
 Investment income		
Deposit account interest	90	466
	<hr/>	<hr/>
Total incoming resources	38,742	34,597
 EXPENDITURE		
Raising donations and legacies		
Publicity	579	2,352
 Other trading activities		
Premises & services	6,298	2,925
Shop rent	9,250	9,250
	<hr/>	<hr/>
	15,548	12,175
 Charitable activities		
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
	<hr/>	<hr/>
	25,465	15,669
 Support costs		
Governance costs		
AGM & branch meeting expenses	298	1,808
Branch contribution	4,204	8,522
Accountancy	660	690
	<hr/>	<hr/>
	5,162	11,020
 Total resources expended	<hr/>	<hr/>
	46,754	41,216
 Net expenditure	<hr/>	<hr/>
	(8,012)	(6,619)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements