

**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**

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**for the Year Ended 31 March 2022**

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## **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**

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

The notes form part of these financial statements

**Bolton Samaritans**

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

		31.3.22 Unrestricted funds £	31.3.21 Total funds £
	Notes		
<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/> 96,720	<hr/> 84,203
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,238)	(1,713)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 93,482	<hr/> 82,490
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<hr/> 208,147	<hr/> 197,779
<b>NET ASSETS</b>		<hr/> <hr/> 208,147	<hr/> <hr/> 197,779
<b>FUNDS</b>	10		
Unrestricted funds		<hr/> 208,147	<hr/> 197,779
<b>TOTAL FUNDS</b>		<hr/> <hr/> 208,147	<hr/> <hr/> 197,779

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	28	90
	<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