

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

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for the Year Ended 31 March 2023

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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'.

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

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15,738	17,445
Other trading activities	2	23,747	22,981
Investment income	3	1,181	28
Total		<u>40,666</u>	<u>40,454</u>
 EXPENDITURE ON			
Raising funds		25,260	13,111
Charitable activities			
Direct charitable expenditure		25,489	16,975
Total		<u>50,749</u>	<u>30,086</u>
 NET INCOME/(EXPENDITURE)		 (10,083)	 10,368
 RECONCILIATION OF FUNDS			
Total funds brought forward		208,147	197,779
 TOTAL FUNDS CARRIED FORWARD		 <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 £
	Notes		
FIXED ASSETS			
Tangible assets	7	114,135	114,665
CURRENT ASSETS			
Debtors	8	5,278	5,204
Cash at bank		80,496	91,516
		<u>85,774</u>	<u>96,720</u>
CREDITORS			
Amounts falling due within one year	9	(1,845)	(3,238)
NET CURRENT ASSETS		<u>83,929</u>	<u>93,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>198,064</u>	<u>208,147</u>
NET ASSETS		<u>198,064</u>	<u>208,147</u>
FUNDS	10		
Unrestricted funds		<u>198,064</u>	<u>208,147</u>
TOTAL FUNDS		<u>198,064</u>	<u>208,147</u>

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

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Shop income	23,747	22,981
	<u>23,747</u>	<u>22,981</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,181	28
	<u>1,181</u>	<u>28</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>31.3.23</u>	<u>31.3.22</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	17,445
Other trading activities	22,981
Investment income	28
Total	<u>40,454</u>
EXPENDITURE ON	
Raising funds	13,111
Charitable activities	
Direct charitable expenditure	16,975
Total	<u>30,086</u>
NET INCOME	10,368

Bolton Samaritans

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward

197,779

TOTAL FUNDS CARRIED FORWARD

208,147

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>141,475</u>	<u>24,271</u>	<u>165,746</u>
DEPRECIATION			
At 1 April 2022	30,344	20,737	51,081
Charge for year	-	530	530
At 31 March 2023	<u>30,344</u>	<u>21,267</u>	<u>51,611</u>
NET BOOK VALUE			
At 31 March 2023	<u>111,131</u>	<u>3,004</u>	<u>114,135</u>
At 31 March 2022	<u>111,131</u>	<u>3,534</u>	<u>114,665</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	-	28
Prepayments and accrued income	<u>5,278</u>	<u>5,176</u>
	<u>5,278</u>	<u>5,204</u>

Bolton Samaritans

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	208,147	(10,083)	198,064
	<u>208,147</u>	<u>(10,083)</u>	<u>198,064</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	40,666	(50,749)	(10,083)
	<u>40,666</u>	<u>(50,749)</u>	<u>(10,083)</u>
TOTAL FUNDS	<u>40,666</u>	<u>(50,749)</u>	<u>(10,083)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	197,779	10,368	208,147
	<u>197,779</u>	<u>10,368</u>	<u>208,147</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	40,454	(30,086)	10,368
	<u>40,454</u>	<u>(30,086)</u>	<u>10,368</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	197,779	285	198,064
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	197,779	285	198,064
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	81,120	(80,835)	285
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	81,120	(80,835)	285
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,156	16,480
200 club	230	390
Other events	352	575
	<hr/> 15,738	<hr/> 17,445
Other trading activities		
Shop income	23,747	22,981
Investment income		
Deposit account interest	1,181	28
	<hr/> 40,666	<hr/> 40,454
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Publicity	2,409	568
Other trading activities		
Premises & services	13,601	3,293
Shop rent	9,250	9,250
	<hr/> 22,851	<hr/> 12,543
Charitable activities		
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/> 18,707	<hr/> 14,883
Support costs		
Governance costs		
AGM & branch meeting expenses	560	269
Branch contribution	5,532	1,163
Accountancy	690	660
	<hr/> 6,782	<hr/> 2,092
Total resources expended	<hr/> 50,749	<hr/> 30,086
Net (expenditure)/income	<hr/> <hr/> (10,083)	<hr/> <hr/> 10,368

This page does not form part of the statutory financial statements