

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

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for the Year Ended 31 March 2024

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

The notes form part of these financial statements

Bolton Samaritans

Balance Sheet
31 March 2024

		31.3.24 Unrestricted funds £	31.3.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	121,535	114,135
CURRENT ASSETS			
Debtors	8	5,029	5,278
Cash at bank		77,385	80,496
		<u>82,414</u>	<u>85,774</u>
CREDITORS			
Amounts falling due within one year	9	(2,558)	(1,845)
NET CURRENT ASSETS		<u>79,856</u>	<u>83,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		201,391	198,064
NET ASSETS		<u>201,391</u>	<u>198,064</u>
FUNDS	10		
Unrestricted funds		201,391	198,064
TOTAL FUNDS		<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 **for the Year Ended 31 March 2024**

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

Bolton Samaritans

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward 208,147

TOTAL FUNDS CARRIED FORWARD

198,064

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	141,475	24,271	165,746
Additions	-	9,235	9,235
	<u>141,475</u>	<u>33,506</u>	<u>174,981</u>
At 31 March 2024	141,475	33,506	174,981
DEPRECIATION			
At 1 April 2023	30,344	21,267	51,611
Charge for year	-	1,835	1,835
	<u>30,344</u>	<u>23,102</u>	<u>53,446</u>
At 31 March 2024	30,344	23,102	53,446
NET BOOK VALUE			
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>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments and accrued income	<u>5,029</u>	<u>5,278</u>

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
	<u>2,558</u>	<u>1,845</u>

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for 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>

Comparative 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>

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 £
Unrestricted funds			
General fund	208,147	(6,756)	201,391
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	84,260	(91,016)	(6,756)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	14,247	15,156
200 club	190	230
Other events	38	352
	<hr/>	<hr/>
	14,474	15,738
Other trading activities		
Shop income	25,823	23,747
Investment income		
Deposit account interest	3,297	1,181
	<hr/>	<hr/>
Total incoming resources	43,594	40,666
EXPENDITURE		
Raising donations and legacies		
Publicity	1,447	2,409
Other trading activities		
Premises & services	8,377	13,601
Shop rent	9,250	9,250
	<hr/>	<hr/>
	17,627	22,851
Charitable activities		
Premises & services costs		
Travel expenses	10,854	11,540
Telephone	1,258	1,683
Postage and stationery	2,497	2,068
Volunteers' training & support	415	331
Charitable donation	-	1,555
Depreciation of tangible fixed assets	1,487	1,000
	1,835	530
	<hr/>	<hr/>
	18,346	18,707
Support costs		
Governance costs		
AGM & branch meeting expenses	692	560
Branch contribution	1,465	5,532
Accountancy	690	690
	<hr/>	<hr/>
	2,847	6,782
Total resources expended	<hr/>	<hr/>
	40,267	50,749
Net income/(expenditure)	<hr/>	<hr/>
	3,327	(10,083)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements