

Samaritans of Preston and District
Trustees Report

Year ended 31st March 2023

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation incorporated on 7th July 2017 and originally registered as a charity on 19th September 1970. It was established under a governing document. Trustees of the Charity are elected for a period of one year or can be co-opted by the elected trustees to perform specific tasks as required.

Reference and Administrative Detail

Charity name: Samaritans of Preston and District Other name used: Preston Samaritans Registered
Charity Number: 1173718 Principal Address: 11 St Wilfrid St. Preston PR1 2US

Trustees

Sarah Jackson - Director
Rebecca Wenham - Secretary
Martin Callagher - Vice-Director
Jamie Brogden - Publicity and Fundraising Manager - Resigned
Graham Dew - Premises Manager - Resigned
Martin Wheatman - To 10/12/22
John Feeney –From 10/12/22 Resigned
Michael Bowerman – Marketing & Publicity Manager - From 10/12/22 - 11/11/23
Lesley Dunn - Treasurer

The trustees declare that they have approved the Trustees Report.
Signed on behalf of the Charity's Trustees:

Signature ...R.Wenham.....

Full Name.....Rebecca Ruth Wenham.....

Position.....Branch Secretary.....

Date.....10/11/23.....

Samaritans of Preston & District

Registered Charity No. 1173718

Financial Report

Year Ended 31st March 2023

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Financial report for the year

Funds were received by way of: private donations from individuals, grants and sales in the charity shop. The shop ceased to trade in September 2022 as it no longer made a financial contribution. Interest was received on the balance in the bank accounts.

The principal source of income in the year was a sum of £30,000 received from the TJH Foundation who, together with Mr Trevor Hemmings, have been very generous to the charity over a number of years. A number of smaller donations were also gratefully received in the year.

The financial results of the Samaritans of Preston & District for the year to 31 March 2023 are set out in the financial report. The accounts show a deficit of £26,098 for the year ending 31 March 2023 comprising an underlying surplus for the year of £11,457, pre a deficit from the trading activities of the shop of £4,503 and the contribution to central office of £33,052. The shop deficit will be offset in the current year by a reclaim in respect of statutory maternity pay accounted for on a receipts basis.

Reserves Policy and Future Plans

The branch seeks to maintain a minimum liquid reserve of 12 months running costs. Liquid reserves (that is, excluding the value of the building at 11 St. Wilfrid Street, Preston - £50,000) stood at £183,735 at the year end excluding the Branch Reserve leaves a balance of £83,735 which equates to approximately 14 months expenditure based on the costs incurred in the year.

The current premises present significant sustainability and accessibility issues: step free access is via a back entrance through the accessible toilet; the back entrance is off a rear alleyway; the accessible toilet has an entrance door into it; stairs to the first floor are very steep and narrow. In addition, there are parking problems and resulting personal safety concerns, particularly during the night, and the current space is limited overall and in terms of layout. The Trustees have invested significant time over the past 18 months considering the best option for future accommodation to provide a safe and appropriate environment which allows volunteers to focus on the core charitable objectives. With this in mind a Branch Refurbishment Reserve Fund of £100,000 was designated in the previous financial year to facilitate improvements to, or a relocation from, the current premises.

Independent Examiner's Report to the Trustees of the Preston and District Branch of the Samaritans

I report on the accounts of the charity for the year ended 31st March 2023, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 144(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M E Davenport
2 Nateby Court
Nateby
Preston PR3 0JF

Signed: *M E Davenport*

Date: *8/11/2023*

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total 22/23	Total 21/22
	Note	£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds:</i>					
Voluntary income - donations and grants		36,711	471	37,182	105,064
Investment income - interest received					
Funds arising from charitable activities		6,686		6,686	21,597
Total Incoming Resources		43,398	471	43,868	126,661
Resources expended					
<i>Costs of generating funds:</i>					
Charitable activities	2	(36,309)	(496)	(36,805)	(35,791)
Governance costs	2	(33,161)		(33,161)	(10,963)
Total Resources Expended		(69,470)	(496)	(69,966)	(46,754)
Net incoming/(outgoing) resources		(26,072)	(26)	(26,098)	79,907
Reconciliation of funds					
Balance brought forward at 1 st April 2022		260,181	(348)	259,833	179,926
Transfer		(374)	374		
Balance carried forward at 1st April 2023		233,735		233,735	259,833

The notes pages following form part of these financial statements.

Balance Sheet as at 31 March 2023

	Note	2022/2023 £	£	2021/2022 £	£
Fixed Assets					
Property at valuation			50,000		50,000
Current Assets					
Cash at bank		184,147		210,744	
Cash in hand				50	
Debtors					
		<u>184,147</u>		<u>210,794</u>	
Less current liabilities		(412)		(961)	
		<u>184,147</u>		<u>210,794</u>	
Net current assets			183,735		209,833
Net assets			<u>233,735</u>		<u>259,833</u>
Represented by:					
Funds					
Unrestricted Funds			133,735		160,181
Branch Refurbishment Fund			100,000		100,000
Restricted Funds	6				(348)
			<u>233,735</u>		<u>259,833</u>

On Behalf of the Trustees

Sign [Signature]

Print Name S.H. JACKSON

Sign [Signature]

Print Name M. GALLAGHER

Approved by the Trustees on 11/11/23

(Date)

Notes forming part of the financial statements for the year ended 31 March 2023

1 Accounting policies

Basis of Accounting

The accounts have been prepared in accordance with the provisions of The Statement of Recommended Practice – Accounting by Charities (“the 2005 SORP”).

The accounts have been prepared in accordance with the historical cost convention as modified by the revaluation of the Property.

The Charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees’ discretion in furtherance of the objectives of the charity.

Restricted income funds can only be used for specified purposes.

Incoming resources

Donations, Legacies and Other Voluntary Income are credited to the Statement of Financial Activities where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Shop income is recognised as earned (that is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, and the cost of any legal advice to trustees on governance or constitutional matters. In addition to the branch levy payable to Central Office.

Value Added Tax

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

2 Total Resources Expended

	Charitable Activities Costs 22/23	Governance Costs 22/23	Total 22/23	Total 21/22
Staff Costs	5,751	0	5,751	6,252
Training and associated venue hire	3,548	0	3,548	0
Rent & rates	4,272	0	4,272	8,242
Light and heat	6,910	0	6,910	5,756
Insurance	1,397	0	1,397	1,705
Repairs and renewals	571	0	571	754
Telephone	2,560	0	2,560	2,325
Printing, stationery and postage	479	0	479	1,387
Miscellaneous and general expenses	11,228	0	11,228	9,324
Bank & other charges	89	0	89	46
Accountancy charges	0	109	109	100
Branch contribution	0	33,052	33,052	10,863
	36,805	33,161	69,966	46,754

3. The charity employed a part time shop manager for the previous year and part of the current year until the closure of the shop in September 2022.

4. None of the trustees received any emoluments during the year.

5. Governance includes the contribution to Central Office and the costs for the Independent Examiner's review.

6. Restricted income and expenditure includes an element of the prison grant and JRS grants towards the costs of furlough