

The logo for Samaritans, featuring the word "SAMARITANS" in white, uppercase, sans-serif font on a green rectangular background. To the left of the text is a small white vertical bar. To the right of the text is a small blue vertical bar.

SAMARITANS

**Portsmouth &
East Hampshire**

REPORT OF THE DIRECTOR, TRUSTEES AND FINANCIAL STATEMENTS

For financial year ended 31st March 2021

Registered Charity Number 1173720
296 London Road, Portsmouth PO2 9JN

CONTENTS	PAGE
Objects of the charity	2
Trustee members, Governance and Report	3-5
Director/Trustees Report 2018/2019	6-7
Financial Review	8-10
Independent Examiners Statement	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Accounts	14-20

OBJECTS OF THE CHARITY, AND SAMARTIANS' VISION, MISSION AND VALUES

The purpose (the Objects) of the Charity is laid down in the Constitution as follows:

1. *"To work for the assistance of persons who are suicidal, despairing or in distress by providing a service primarily intended for the benefit of persons in Portsmouth and East Hampshire and the surrounding area (but without specific limitations as to area) to befriending from members of the Charity selected and prepared for the purpose working under direction; and also, where appropriate, in accordance with Samaritan procedure, referral to persons having specialist or professional skills", and*
2. *"To support the Company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans".*

Samaritans' Vision is that fewer people die by suicide. The Charity seeks the achievement of this Vision by actively working in support of Samaritans' Mission and Values.

Samaritans are committed to the following Values: Listening, Confidentiality, People making their own decisions, Being Non-Judgemental and offering Human Contact.

Trustees during the period under review (1st April 2020 – 31st March 2021)

	Position	From	To (If no longer in office)
Brian Stevely	Director	1 st April 2018	31 st May 2021
Di Allen	Treasurer	1 st October 2017	
Ann Erskine	Secretary	1 st October 2017	
Helen Puckett	Trustee	26 June 2018	
Anne Wernick	Trustee	26 June 2018	
Helen Davis	Trustee	30 September 2020	
Laura Hyman	Trustee	17 February 2021	

Custodian Trustee: Samaritans, The Upper Mill, Kingston Road, Ewell
KT17 2AF

Independent Examiner: Morris Crocker, Chartered Accountants, North St, Havant,
PO9 1QU

Bankers: Lloyds plc, 80 London Road, Portsmouth PO2 0LX

Governance and Management.

When the Charity changed to become affiliated to the Samaritans Central Charity in 2017, the local governance structure changed with it. The need for a committee was removed and in its place a Branch Leadership Team was established. This brought together the operational and financial aspects of our work under a single structure with the Director also acting as Chair of Trustees.

The Director chooses several Deputies to join the team which will also include the Treasurer and Secretary. In addition, several Trustees will be part of the Team. The Trustees will be between 3 and 13 in number and this number will be set by the Director and Trustees. All Trustees, apart for the Director, will be chosen by the AGM as will the Secretary and Treasurer positions.

Composition of the Leadership Team will therefore be as follows;

Director and Chair of Trustees (automatically a trustee)

Deputy Directors

Treasurer. (automatically a trustee)

Secretary. (automatically a trustee)

Trustees. (number to be decided)

Director and Deputy Directors are in place for 3 years while others are elected each year at AGM. Deputy Directors may act as Trustees but must be elected at AGM.

The Director will represent the Charity at Regional and Central Councils.

Trustee Responsibilities relating to the financial records of the Charity.

Trustees are responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at that time, the financial position of the Charity, and ensuring that the accounts comply with relevant legislation. The Trustees are issued with full financial reports each month and received written Treasurer's Report at each Committee meeting during the period under review and the Trustees consider such adequate in enabling them to fulfil their duties.

The Trustees are required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity. In preparing those accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- In ensuring that the Charity remains solvent.
- Take reasonable steps to prevent and detect fraud and other irregularities.
- Prepare the accounts on an ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operation.

No Trustee has any financial interest in the Charity, and no Trustee received remuneration from the Charity for acting as a Trustee. It is the Policy of the Charity to reimburse members for any out of pocket expenses incurred during activities undertaken for the purpose of the Charity and this extends to Trustees while performing their role.

It is the responsibility of the Trustees to administer the Charity and see that it delivers the outcomes for which the Charity was formed, and to ensure that the Charity complies with the requirements of the Charity Commission for England and Wales.

Public Benefit

The Trustees confirm that, in the compilation of this report, they have had regard to the public benefit guidance issued by the Charities Commission. The Trustees affirm that the charitable service of the Charity is available to all sections of the public without limitation of age, social class, gender, race, religion, or geographical restriction. The Charity makes no charge for its services and is active in ensuring that callers in financial difficulty are not excluded from the opportunity to benefit from its services.

To quantify this benefit, we can highlight the fact that in 2020/2021 there were 21,000 calls and 6,500 emails. Unfortunately, our usual Outreach programme ground to a halt due to the imposed Government restrictions of Covid.

Delivery of these services entails thousands of unpaid hours by our volunteers as well as associated administrative costs. These costs are paid wholly from charitable donations and when all of this is considered it is clear that the Charity adds considerable value to the residents of Portsmouth and East Hampshire.

Relationship with other relevant charities

Nationally Samaritans has formed partnerships and working agreements with several charities. These arrangements are designed to enhance the service we can provide to our callers e.g. signposting. The Portsmouth and East Hampshire Branch comply with these arrangements.

In addition, our Branch has formed partnerships with other local organisations, both charities and public service, to further improve our service.

Risk Management

The Trustees have considered major risks to which the Charity could be exposed. These are recorded in a Risk Management Register and are reviewed on a scheduled basis by the Committee. When deemed necessary steps are agreed and implemented to mitigate an identified risk. The Register was last reassessed and amended on 31 March 2021.

Directors Report

It is with a great deal of pride that I present the annual Director and Trustee Report for the financial year ending 31st March 2021.

At the beginning of the year, we could never have predicted the impact Covid would have on our lives and society in general however, thanks to the developments of modern science, we can hopefully look forward to better times this year. Our Branch did not escape the ravages of the virus with over 40 of our volunteers in self isolation for major parts of the year. Thankfully only a few of our numbers succumbed to the disease and I am glad to report that all recovered and are back with us. To provide a safe working space for volunteers we introduced a set of hygiene protocols and social distancing rules which gave our volunteers confidence that coming to the Centre was relatively risk free. Thank you to everyone for introducing and complying with these new ways of working.

It is often said that adversity brings out the best in people and this has certainly been the case with us. Despite having a large percentage of volunteers in isolation, the remainder of us pulled together by doing extra duties to ensure we stayed open most of the time. Looking back over the year I find it quite amazing what we have achieved in maintaining support for our Callers. Despite all the difficulties we were able to respond to over 21,000 telephone calls and 6500 written word callers.

That has been an overview of our year so let's move on with some more detail. As usual I have structured this in line with the key elements of our Branch Strategic Focus.

Volunteers.

Our numbers have reduced slightly since this time last year. At the end of March, we had 119 volunteers compared with 126 at the same time last year. There are two reasons for this. Firstly, due to Covid restrictions, we were unable to recruit and train new volunteers during the first half of the year and secondly several of our more senior volunteers decided to retire at the end of their self-isolation period. It would be remiss of me not to mention that Jan7 was one of these retirees and had completed over 50 years of service. Several others had contributed over 25 years, and we miss them all.

On a positive note, we have a long list of potential volunteers waiting for interview and training. Both our Recruitment and Training Teams have embraced 'ZOOM' and are using it to get our numbers rising again. Samaritans recently introduced a limited Webchat service, and several of our volunteers offered their support. Early feedback is very positive, and we expect this to be expanded later this year.

Facilities.

The year has seen us complete the extensive programme of improvements to our facilities. Thanks to the efforts of Jenifer, we refurbished our Training Room, installed a new boiler for our central heating, installed new computers for our volunteers and are just about to complete damp proofing and refurbishment of our entrance hall and stairway. We have also made improvements to the garden at the rear of the property and this work will continue into next year. Overall, we now have the quality of facility that our volunteers require and deserve.

The conversion of part of our buildings into an apartment was finally completed in October. This has not been an easy project, but we now have an asset that we can be proud of and that will generate a dependable income for the Charity. We had confirmed tenants within a few hours of the property being advertised and the new occupants moved in at the beginning

of December. Thank you to Annie, Jenifer and Helen for bringing this project to a successful conclusion.

Finance.

The Finance team have had a busy year. As well as managing our Charity accounts they have translated all of our disparate spreadsheets into one single integrated accounting package. This improves our reporting and management capability and simplifies our day to day tasks. Many thanks to Di and Isabel for making this possible.

As you will see from the attached financial spreadsheets and our Treasurers report, the Charity continues to be in a sound financial position. The completion of the apartment refurbishment has considerably increased the asset value of the Charity. What is most important however, is having two reliable income streams. In the past we didn't have this and relied on street collections and donations. We now have monthly income from the apartment rent and also an agreed monthly contribution from Sam's Place, our shop in Southsea. Fundraising is still important however, particularly where it presents an opportunity to raise awareness of our service.

Talking about Sam's Place, it is pleasing to report that, despite Covid, we were still able to generate a profit over the past 12 months. Our budget for next year projects that, Covid permitting, we will see considerable growth of income which will be made available to the Charity.

Public Perception and Awareness.

This area is where we have experienced the most impact from Covid. Our Outreach programme has ground to a halt due to the imposed restrictions. It is so disappointing that we have been unable to visit schools, support Network Rail and our Military Veterans. Chris, our Outreach DD, has been able to deliver a few talks by Zoom to various organisations and also to appear regularly on Express FM thus giving us some exposure. Steve, our Publicity Lead, has kept us visible on twitter and Facebook but it is not the same as having face to face contact with people.

Sams Place has also played a major role in keeping our message alive despite the intermittent opening periods. Our 'community hub' activities have ceased for the time being, but we have still seen a lot of regular customers coming into the shop.

I sincerely hope that this year will allow us to reenergise our Outreach activities and that we can get back to being an active, integral part of our local community.

Succession Planning.

The future of our Charity very much depends on us developing a steady stream of volunteers willing and able to fill the many roles in our local organisation. It is a big ask to expect volunteers to take on additional roles over and above their Listening Volunteer commitments. Our volunteer age profile continues to reduce which is a really positive change, however it means more volunteers are working or have young families giving them less time to offer Samaritans. Having said that, it is really good news that we have appointed our next Director and are well on the way to finding new Deputies to steer the Branch over the next 3 years.

I would just like to end this report by thanking the Leadership Team for their support and also every volunteer for what they give to our cause. We have a Branch to be proud of, and one that will continue to grow in strength in support of the many needy people who need our service.

Brian

Financial Review

The Charity is responsible for raising its own funds and no funding was given to the Charity by local authorities, public agencies or central government during 2020/21. All costs for its charitable operations were borne by the funds of the Charity, details of which can be seen in the financial summaries at the end of the Report.

Summary

The financial statements for the year show an overall increase in funds of £78,652 as a result of total incoming resources of £112,814, resources expended of £50,672 and a revaluation of the investment property of £16,510. Total net assets at year end of £286,361, including total cash funds and securities of £78,343, of which £2,830 are funds restricted to the outreach programme.

Incoming Resources

Receipts increased by £57,113 compared to the previous year. The primary reasons are: increase in Gift Aided donations direct to the Charity by £38,645; Sales of donated goods (also Gift aided) sold through the charity trading company by £17,047; and rental of the flat by £4,237.

Resources Expended

Total Expenditure increased by £13,679 when compared to 2019/20, with the main increase in travel expenses of £7,809. This increase is directly related to the increase in Gift Aided donations of travel expenses by volunteers. The Charity has incurred £10,410 of Agents Commission with the Charity's trading company on the Gift Aided Sales of donated goods.

Charges for the New Branch Contribution (NBC) of £1,696, which is the contribution that this Branch pays to the Central Charity on an annual basis, have been accrued for the current year. No NBC was paid for 2019/20 as branches with less than 18 months reserves a full rebate was granted.

The plans for increasing long term revenue are now complete.

1. The Trading Company (Sams Place) as a subsidiary undertaking, was set up with a loan of £25,000 in the previous financial year. Capital repayments will be reviewed at the end of 2021). During the financial year, trading was challenging due to the Covid pandemic, but since reopening, trading has been favourable.
2. The refurbishment of part of the building (298 London Road) to become a rental flat was completed and the flat has been rented from November 2020. Total costs of £69,490 were capitalised (£33,903 from additions in 2019/20 and £35,587 in 2020/21).

In furtherance of the pursuit of its charitable objectives, the Charity seeks to maximise income from voluntary donations by utilising the Gift Aid scheme and the Gift Aid Small Donations Scheme (GASDS) operated by Her Majesty's Revenue & Customs (HMRC).

The Trustees recognise that many of the Branch's Volunteers waive the option to claim for reimbursement of expenses. This is equivalent to making a gift to the Charity, and the Trustees acknowledge the beneficial effect this has on Branch finances.

During 2020/21 several donations were given to the Charity with a condition defining the sole purpose for which they are to be expended. These donations have been accounted for as a Restricted Fund in the Financial Statements and have been used in the furtherance of its charitable objects and that the donations are thus appropriate to accept. £24,100 was received in this financial year and £306 has been used on our Outreach (publicity) programme, shown under Charitable Activities. £1,192 used to upgrade the Training Room

and £2,354 for a replacement boiler have been capitalised and shown under Fixtures & Fittings. £20,000 for refurbishment of flat 298A has been capitalised.

Where there is no limitation of date by which Restricted Funds are to be exhausted imposed by donors, and the Trustees expect that the fund will be put to timely charitable use.

Reserves Policy

The Reserves Policy was reviewed in the financial period 2018/19 and has been declared as follows:

Our unrestricted reserves will be kept in the region of 125 – 150% of the “Annual running costs” calculated from expenditure figures stated in the Financial Statements of the Charity as published in its annual reports for the three most recent accounting periods.

In short, this can be expressed as Reserves sufficient to cover expected outgoings for 15 to 18 months. Based on 2020/21 unrestricted resources expended this is £58,258 to £69,909. Our unrestricted cash funds total at 31 March 2021 were £75,513, which is the total cash fund less the restricted funds. This level will be kept under review and may be varied if thought necessary and may be expressed alternatively as a target level, or target range.

Investment Policy and Investment Performance

The Constitution gives powers to the Trustees in the manner in which the assets of the Charity are invested. During the period under review the Charity had no investments or monetary assets other than cash deposits and a Treasury backed security.

In the selection of deposit accounts or investments for the Charity, it is the policy of the Trustees to seek to obtain maximum return without undue risk. To this end the Trustees ensure that any cash deposits and/or investments in the Charity's name are covered and safeguarded by the Financial Services Compensation Scheme.

During 2020/21 cash at bank was not always maintained at an average equivalent to approximately 12 weeks of operating costs due to the significant capital expenditure that took place in the period. The closing cash at bank position will be reviewed by the Trustees and invested at the beginning of 2021/22. Other cash assets are deposited in 7-day notice accounts. Full investment returns are therefore obscured until account anniversary dates.

Examination of accounts

By virtue of its size, the Charity is not required to have its accounts audited and, under the Charities Act 2011, it is permitted to have its accounts examined by an Independent Examiner. At the AGM in September 2020, the Independent Auditor for the prior year resigned, and at a meeting on 31st March 2021 it was agreed by the trustees that Morris Crocker, Chartered Accountants be appointed as the Independent Examiner for the financial year 1st April 2020 to 31st March 2021 in accordance with clause 13.2 of the Constitution.

Approval of annual reports and financial statements

This Annual Report and Financial Statements was granted approval by the Trustees of Samaritans of Portsmouth and East Hampshire on 28th April 2021 and the following persons are authorised to sign it on their behalf.

A handwritten signature in black ink that reads "Brian Stevely". The signature is written in a cursive style with a large initial 'B'.

Director
Brian Stevely

A handwritten signature in black ink, appearing to be "A. El". The signature is written in a cursive style with a large initial 'A'.

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAMARITANS OF PORTSMOUTH AND EAST HAMPSHIRE**

Independent examiner's report to the trustees of Samaritans of Portsmouth and East Hampshire

I report to the charity trustees on my examination of the accounts of Samaritans of Portsmouth and East Hampshire (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.

P J Underwood

P J Underwood, FCCA,

Morris Crocker, Chartered Accountants, Station House, North Street, Havant, Hampshire,
PO9 1QU

Date: 17 September 2021

SAMARITANS OF PORTSOUTH & EAST HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

12 MONTH PERIOD FROM 1 APRIL 2020 to 31 MARCH 2021 (2020/21)

		Unrestricted Funds 2020/21 (12 mths)	Restricted Funds 2020/21 (12 mths)	Total Funds 2020/21 (12 mths)	Total Funds 2019/20 (12 mths)
	Notes	£	£	£	£
INCOMING RESOURCES	3				
Incoming resources from generated funds	3.1	81,900	24,100	106,000	53,720
Investment income and interest	3.2	6,814	-	6,814	1,981
Total incoming resources		88,714	24,100	112,814	55,701
RESOURCES EXPENDED	4-6				
Costs of generating investment income	4.1	1,305	-	1,305	-
Charitable activities	4.2	44,266	4,066	48,332	36,320
Governance costs	4.3	1,035	-	1,035	673
Total resources expended		46,606	4,066	50,672	36,993
Net incoming resources before other recognised gains		42,108	20,034	62,142	18,708
OTHER RECOGNISED GAINS					
Investment revaluation	8	16,510	-	16,510	-
Net movement in funds		58,618	20,034	78,652	18,708
TOTAL FUNDS BROUGHT FORWARD	14	201,683	6,026	207,709	189,001
TOTAL FUNDS CARRIED FORWARD	14	260,301	26,060	286,361	207,709

BALANCE SHEET

As at 31 MARCH 2021 (end of 12 month accounting period)

	Notes	31 Mar 2021 £	31 Mar 2020 £
FIXED ASSETS			
Tangible assets	7	55,762	122,249
Investment property	8	121,000	-
Investments	9	5,002	41,041
Loan to subsidiary undertaking	10	25,000	25,000
Total fixed assets		206,764	188,290
CURRENT ASSETS			
Debtors, prepayments and accrued income	11	15,674	6,327
Amount owed by subsidiary undertaking		4,992	582
Cash at bank		73,343	13,010
Total current assets		94,009	19,919
CURRENT LIABILITIES			
Creditors, accruals and deferred income: amounts falling due within one year	12	4,412	500
Total current liabilities		4,412	500
Total assets less current liabilities		296,361	207,709
NON-CURRENT LIABILITIES			
Loan falling due after one year	13	10,000	-
Total non-current liabilities		10,000	-
Total net assets		286,361	207,709
FUNDS OF THE CHARITY			
General fund	14	202,730	160,644
Designated fund	14	41,061	41,039
Restricted funds	14	26,060	6,026
Revaluation reserve	14	16,510	-
Total funds		286,361	207,709

The financial statements were approved by the Board of Trustees and authorised for issue on 24th April 2021 and were signed on its behalf by



Trustee. (A. Erskine)

NOTES TO THE ACCOUNTS

FOR THE 12 MONTH PERIOD FROM 1 APRIL 2020 to 31 MARCH 2021 (2020/21)

1 Basis of Preparation of Accounts

These accounts have been prepared on the basis of historic cost (except that investments, including property, if any, are shown at current or market value) in accordance with:-

- Accounting & Reporting by Charities – Statement of Recommended Practice (SORP 2019)
- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- The Charities Act 2011

- 1.1 There has been no change to the accounting policies (valuation rules and methods of accounting) since the last accounting period.
- 1.2 The accounting period for the charity is 12 months from 1 April ending on 31 March annually.

2 Accounting Policies

2.1. *Incoming Resources*

- Recognition of donations, legacies, similar incoming resources and rental income is included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the monetary value is realistically measurable, and the Trustees believe that receipt of the resource is enforceable in law.
- Investment income and interest is included in the accounts when received and additionally any interest notionally earned up to the end of the reporting period but not received or capitalised is also included.
- Investment gains and losses include any gain or loss on the sale of investments if any, or on the revaluing of investments, if any, to current or market value at the end of the year.
- Incoming resources from fundraising are reported gross in the SOFA.
- Incoming resources from donations, if any, which are Gift Aided are reported gross of recoverable Gift Aid in the SOFA. Any Gift Aid not received or claimed at the end of the financial year is assessed at prevailing Her Majesty's Revenue and Customs (HMRC) Gift Aid scheme rates and this amount is included in Debtors in the Balance Sheet.
- Incoming resources from donations of £20 or under, if any, which are in cash and have not been Gift Aided are eligible, subject to a limit of £5,000 in total per tax year, for a top-up from HMRC under the Gift Aid Small Charitable Donations Scheme (GASDS) and such donations are reported gross of the GASDS top-up in the SOFA. Any GASDS top-up not received or claimed at the end of the financial year is assessed at prevailing GASDS rates and this amount is included in Debtors in the Balance Sheet.

2 Accounting Policies (continued)

2.2 Expenditure

- Liabilities are reported in the Financial Statements when the Charity has recognised a reasonable and measurable obligation to pay for them.
- Governance costs include the cost of examination of statutory accounts, the cost of meetings held as a requirement of the Charity's Governing Document and the costs of Branch Visits which are usually held tri-annually.
- Cost of generating investment income includes the costs of generating rental income.
- The Charity is exempt from tax on its charitable activities.

2.3 Assets and Liabilities

- Tangible fixed asset additions are capitalised if they can be used for more than one year and the cost is not less than £500.
- Buildings are valued at cost, and the Charity does not have a policy of revaluing these assets. The Charity Financial Statements use a reducing balance method of depreciation for fixtures, fittings and equipment, with an annual deduction rate of 20%.
- The accounting period reported in these Financial Statements is singularly for 12 months and the depreciation figure stated has been calculated taking that into account.
- Assets under capital work in progress are shown at cost and are not depreciated until brought into operational use.
- Property held as an investment is valued at market value at the year end.
- The Charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.
- Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid. Cash at bank included cash held on deposit or in a current account.
- Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.
- Investments on a recognised stock exchange, if any, are valued at market value at the year end and other investments are valued at their account balances standing at the accounting period end plus accumulated the notional interest earned but not capitalised to the account at that date.

2.4 Funds Structure

- 2.4.1 The Charity has a designated fund for the purpose of producing income and creating capital growth, and from which funds can be drawn to enable the Charity to fulfil its objectives in years when expenditure exceeds income. At 31 March 2021 the designated fund comprised accumulated financial reserves in the form of deposit accounts protected by the Financial Services Compensation Scheme and a Treasury security. The Charity had no investments listed on a stock exchange.

2 Accounting Policies (continued)

- 2.4.2 Restricted Funds comprise donations or grants given to the Charity with a condition defining the purpose for which they are to be expended. Any such purposes must be deemed by the Charity to support its endeavours in furtherance of its charitable objects and thus adjudged that the donations are appropriate to accept. Any restricted fund which carries a date by which the fund is required to be expended but which has not been met is accordingly reported to the funder. For any fund with no limitation of date by which it should be exhausted, the Charity endeavours to put the fund to appropriate timely use.

2.5 Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

3 Analysis of Incoming Resources

	Unrestricted Funds 2020/21 (12 mths) £	Restricted Funds 2020/21 (12 mths) £	Total Funds 2020/21 (12 mths) £	Total Funds 2019/20 (12 mths) £
3.1 <i>Incoming Resources from Generated Funds</i>				
Donations (non-Gift Aided or ineligible for GASDS)	14,220	24,100	38,320	21,348
Donations (Gift Aided or eligible under GASDS)	41,156	-	41,156	22,511
Sales of donated Goods (Gift Aided)	26,025	-	26,025	8,978
Miscellaneous	499	-	499	883
Total	81,900	24,100	106,000	53,720
3.2 <i>Investment Income and Interest</i>				
Rental income	4,237	-	4,237	-
Interest on investments	77	-	77	653
Interest on loan to subsidiary undertaking	2,500	-	2,500	1,319
Other interest	-	-	-	9
Total	6,814	-	6,814	1,981

4 Analysis of resources expended

	Unrestrict ed Funds 2020/21 (12 mths) £	Restrict ed Funds 2020/21 (12 mths) £	Total Funds 2020/21 (12 mths) £	Total Funds 2019/20 (12 mths) £
4.1 <i>Cost of Generating Investment Income</i>				
Letting Agent Charges	694	-	694	-
Maintenance	342	-	342	-
Utilities	269	-	269	-
Total	1,305	-	1,305	-
4.2 <i>Charitable Activities</i>				
Publicity	-	306	306	1,094
Telephone and broadband	1,339	-	1,339	1,938
Internal training and recruitment	171	-	171	68
Volunteers' travel expenses	17,501	61	17,562	9,753
Affiliation fees (New Branch) 2019	1,696	-	1,696	(1,682)
Agent Commission on GA Sales	10,410	-	10,410	8,606
Utilities	2,640	-	2,640	3,620
Insurance	1,340	-	1,340	1,288
Maintenance	3,809	3,084	6,893	3,200
Office materials and stationery	1,043	-	1,043	1,729
Domestics	1,738	-	1,738	1,267
Miscellaneous	305	300	605	580
Expenditure on new project	846	-	846	2,766
Depreciation	1,428	315	1,743	1,683
Bank charges	-	-	-	410
Total	44,266	4,066	48,332	36,320

The affiliation fees are payable to Samaritans Incorporated (registered company number 757372).

4.3 <i>Governance Costs</i>				
Independent Examiner Fees	900	-	900	-
Accountancy Fees	100	-	100	500
Miscellaneous	35	-	35	173
Total	1,035	-	1,035	673

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year end 31 March 2020. During the year no trustees (2020: none) were reimbursed out of pocket expenses for expenses and travel.

6 Staff costs

The average number of employees during the year was nil (2020: nil). The Charity relies on volunteers for its activities.

7 Tangible fixed assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Capital Work in Progress £	Total £
7.1 Cost or valuation:				
Balance brought forward	81,616	30,090	33,903	145,609
Additions	-	4,159	35,587	39,746
Transfer to Investment Property	(35,000)	-	(69,490)	(104,490)
Balance carried forward	46,616	34,249	-	80,865
7.2 Accumulated depreciation:				
Balance brought forward	-	23,360	-	23,360
Depreciation charge for the period	-	1,743	-	1,743
Balance carried forward	-	25,103	-	25,103
7.3 Net book value:				
Brought forward (from 31/3/20)	81,616	6,730	33,903	122,249
Balance carried forward (at 31/3/21)	46,616	9,146	-	55,762

During the year an additional £35,587 was spent in the refurbishment of 298 London Road, of which £20,000 was funded by restricted donations. The project was completed in November 2020 and the flat has been let on a commercial basis to generate funds for the Charity. The additions to fixtures, fittings and equipment during the year primarily consist of a boiler and carpet for the training room.

8 Investment Property	£
Balance brought forward (from 31/3/20)	-
Transfer from tangible fixed assets	104,490
Investment revaluation	16,510
Balance carried forward (at 31/3/21)	121,000

The property has been revaluated to its market value at the balance sheet date.

9 Investments	Value at period end £	Income for period £
Subsidiary Undertaking	2	-
Securities not listed on a stock exchange	5,000	42
Total	5,002	42

On the 24th July 2019, the Charity set up and invested fully in the share capital of Sams Place (Samaritans of Portsmouth & East Hampshire) Limited. This company was incorporated with the purpose of generating funds by selling donated goods.

9 Investments (continued)

The charity's investment at the balance sheet date in the share capital of Sams Place include the following:

Class of Share:	Ordinary shares £1	
% Holding:	100%	
	2020/21	2019/20
	£	£
Aggregate capital and reserves	263	5,950
Profit / (Loss) for the period	5,687	(5,952)

There were no investment assets outside the UK. All of the charity's investment income arises from UK bank account interest.

10 Loan to Subsidiary Undertaking

In the prior year the Charity granted a long term loan of £25,000 to its subsidiary Sams Place, with a yearly interest rate of 10%. The requirement for capital repayments will be reviewed at the end of the next financial year.

11 Debtors, prepayments and accrued income	31 Mar 2021	31 Mar 2020
	£	£
Trade debtor – HMRC	14,031	6,313
Uncapitalised interest – United Trust Bank and Scottish Widows Bank	27	14
Prepayment – Insurance and Rental Charges	1,616	-
Total	15,674	6,327

12 Creditors, accruals and deferred income	31 Mar 2021	31 Mar 2020
	£	£
Accruals – Accountancy	-	500
Accruals – Affiliation Fees	1,696	
Accruals – Independent Examiner Fees	900	
Accruals – Maintenance	432	-
Accruals – Utilities	254	
Accruals – Other	392	
Deferred Income – Rental Income	738	-
Total	4,412	500

13 Loan falling due after one year

During the year the Charity received a loan of £20,000 from a Director of the Charity, with no interest rate. A repayment of £10,000 was made during the year and there is no term for repayment of the remaining capital.

14 Reconciliation of Funds of the Charity

	Balance Brought Forward £	Income £	Expenditure £	Transfers £	Balance Carried Forward £
Current Year					
General	160,644	88,637	(46,606)	55	202,730
Designated	41,039	77	-	(55)	41,061
Restricted	6,026	24,100	(4,066)	-	26,060
Revaluation reserve	-	16,510	-	-	16,510
Total	207,709	129,324	(50,672)	-	286,361
Prior Year					
General	89,850	50,298	(34,499)	54,995	160,644
Designated	90,186	653	(410)	(49,390)	41,039
Restricted	8,965	4,750	(2,084)	(5,605)	6,026
Total	189,001	55,701	(36,993)	-	207,709

15 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Current Year			
Fixed Assets	183,534	23,230	206,764
Current Assets	91,190	2,830	94,009
Current Liabilities	(4,412)	-	(4,412)
Non-Current Liabilities	(10,000)	-	(10,000)
Total	260,301	26,060	286,361
Prior Year			
Fixed Assets	188,290	-	188,290
Current Assets	13,893	6,026	19,919
Current Liabilities	500	-	500
Total	201,683	6,026	207,709

16 Additional disclosures

16.1 *Trustees related disclosures*

The Trustees of the Charity are covered by Indemnity Insurance which has been arranged and paid for by the Charity.



Interested in volunteering?

We welcome new volunteers of all ages and are particularly looking for people who can devote the time to enable us to stay available to callers' day and night. This is a 24-hour service, so we need people to be able to offer one night shift a month on top of their weekly day shift. We provide in-depth training – which is an informal, enjoyable and thought-provoking experience.

We run Information evenings throughout the years.

Talking to local groups

We have a great outreach team who raise awareness of Samaritans' work by giving talks to local organisations and groups in the area. Please contact us if you would like to know more or if you would like us to come along to your conference or event.

Find out more via the website www.samaritans.org/portsmouth or email to our admin address portsmouthsamaritans@gmail.com

What do we do?

Samaritan volunteers listen in confidence to anyone in any type of emotion distress, without judging or telling people what to do.

By encouraging people who contact us to talk about their feelings, we can help them explore all the options they have. Samaritans believes that given the time and space to work problems or difficulties through in confidence, people can find an inner strength and perspective which let them find their own way forward.

Contacting Samaritans for emotional support

If you would like to talk to someone on the phone, call: 116123 (free call).

If you would prefer to email us, write to Jo@samaritans.org

If you would like to write a letter to us, address it to Chris, P O Box 9090, Stirling, FK8 2SA

If you would like to talk to us in a face to face meeting, visit us at: 296 London Road, North End, Portsmouth, PO2 9JN (7 days a week)