

Charity registration number 1173721

MANCHESTER AND SALFORD SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

MANCHESTER AND SALFORD SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Mort	(Appointed 24 August 2021)
	R Goodwin	(Appointed 24 August 2021)
	J Underhill	(Appointed 24 August 2021)
	M Carassik (Ex Officio)	
	L Birchall (Ex Officio)	
	D Brownlee	(Appointed 24 August 2021)
	I Heaton	(Appointed 24 August 2021)
	G Cosgrove	(Appointed 1 September 2021)
	M Bussell	(Appointed 22 June 2022)
Charity number	1173721	
Principal address	72-74 Oxford Street Manchester M1 5NH	
Independent examiner	Smith & Goulding Limited 2 Southport Road Chorley Lancashire PR7 1LB	
Bankers	NatWest 33 Piccadilly Manchester M1 1LR	

MANCHESTER AND SALFORD SAMARITANS

CONTENTS

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 16

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022. These financial statements have been prepared in accordance with the accounting policies that comply with the Charity's Constitution and applicable law.

Objectives and activities

Manchester and Salford Samaritans Charitable Incorporated Organisation (CIO) is an affiliate of Samaritans, which company is registered in England and Wales and limited by guarantee (Registered Office, The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF). The affiliate is governed by its Branch Constitution and the work of Samaritans involves the collaboration of Samaritans Central Charity (SCC) and other affiliate branches.

Our vision and that of the SCC, is that fewer people die by suicide. Our mission and the basis on which we conduct our activities, is to be there for people who are struggling to cope and in times of crisis. We provide emotional support to our callers and promote to society, a better understanding of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

The Trustees report a deficit of income in comparison with expenditure for the year of £29,703 (2020/2021 a deficit of £10,662).

Overall income increased by the amount of £15,712. This includes an increase in rental income from £25,750 to £30,000.

Despite SCC halting all face-to-face outreach work until recently, we continued to offer workplace presentations by zoom and received numerous donations as a result.

We bid for and gained several and increased streams of funding from government bodies and community grants, and once more benefitted from our Golf Day facilitated by the generous donations received from Denton Golf Club, team players on the day and Network Rail, the organisers of the event.

Expenditure increased in 2022, from £64,850 to £99,819. Within this was £2,500 of branch affiliation fees (2021: £7,346). Branch refurbishment of £22,863 that contributed towards this increase.

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves Policy

The reserves held at 31 March 2022 amounted to £435,012

The Trustees believe that this level of reserves are required to honour their commitment to be there for people who are struggling to cope in times of crisis and to ensure that fewer people die by suicide. Over the recent pandemic years many more people have struggled to cope and in order to meet those commitments they have approved the following revised reserves policy.

The Trustees feel that it is prudent to target a minimum level of free unrestricted reserves sufficient to cover the full operating costs of the branch for at least one year to include an increase to cover current inflation rates.

The majority of the investment income arises from the rental of one property by one tenant. The Trustees consider that it is prudent to maintain a reserve of one year's rental income in case the property becomes unlet for any period.

The branch property is old and although recent improvements have been made the Trustees feel that it is prudent to maintain a property maintenance reserve equal to 5% of the property value.

The free unrestricted reserves at 31 March 2022 amounted to £126,951, as calculated below ensuring we meet our policy of holding one years running costs.

Reserve note

Rent reserve fund	£ 25,000
Property maintenance reserve fund	£ 15,000
Free reserves	<u>£ 86,951</u>
 Total unrestricted designated funds	 £ 126,951
Unrestricted tangible fixed assets	<u>£ 308,061</u>
 Total reserves	 <u>£ 435,012</u>

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

In conjunction with other branches, we are able to provide a 24-hour service by telephone, email, on-line-chat and until the pandemic, a face-to-face presence either in branch or by outreach in the local community. We manage Listener Schemes at HMP Manchester and HMP Forest Bank and help provide emotional support for those within the prison fraternity.

The Trustees who have served during and since the year end are set out below. The Trustees are co-opted and subsequently elected by the branch members at the Annual General Meeting. They meet on a regular basis to discuss strategic issues relating to service provision, finance and funding, training, governance and compliance, infrastructure and many other matters. The Board of Trustees now reflect a breadth of experience, industry and expertise and include some who are not active listening volunteers.

As part of the SCC's overall review of the role of the single Branch Director, throughout the year Manchester and Salford Samaritans has continued to pilot the engagement of Co-Directors on a job-share basis.

The Co-Directors are responsible for the day to day running of the branch and are assisted by the Branch Leadership team (BLT) consisting of Deputy Directors and Team Leaders. Since 31 March 2021, the Co-Directors have appointed several Support Volunteers to assist the charity and the branch, in matters of finance, management, infrastructure and operations. All Trustees and members of the BLT are volunteers.

The Trustees who served during the year and up to the date of signature of the financial statements were:

T Mort	(Appointed 24 August 2021)
R Goodwin	(Appointed 24 August 2021)
A Davis	(Resigned 30 June 2021)
H O'Meara	(Resigned 14 September 2021)
P Njoroge	(Resigned 14 September 2021)
J Underhill	(Appointed 24 August 2021)
M Carassik (Ex Officio)	
L Birchall (Ex Officio)	
D Brownlee	(Appointed 24 August 2021)
I Heaton	(Appointed 24 August 2021)
G Cosgrove	(Appointed 1 September 2021)
A Lees	(Appointed 1 November 2021 and resigned 31 March 2022)
M Bussell	(Appointed 22 June 2022)

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Financial Activities reflect the spending priorities that are established by the Trustees. The Branch Strategy document that was created and developed by the Branch Leadership Team (BLT) in 2021, reflects the aims and priorities highlighted in the Samaritans' Strategy for 2015-2021. A new 5-year Samaritans' Strategy has been developed with 2022/2023 recognised as its Foundation year. The new Samaritans' Strategy builds on the experiences and benefits already gained and the Branch Strategy will continue to reflect those aims. The Trustees wish to thank the Co-Directors, the Deputy Directors and all other volunteers who have supported the Charity over this difficult year.

- **Effects of COVID on Access, Reach and Capacity**

The Government identified Samaritans as a critical support service and as key workers we have been able to remain open to support callers to the helpline. With effect from March 2020, SCC halted all outreach, face to face training provision and on-site branch and prison visits. We maintained the strict COVID protocols we established in the previous year, but in line with other branches, the continuing effects of COVID 19, its subsequent variants, changes to volunteer work patterns and lifestyle choices have had a significant impact on the way we have been able to deliver our service. As government restrictions have eased, recently we have been able to recommence our support of prison listeners and resume our outreach work. We are now conducting a mixture of face to face and zoom training. SCC have yet to agree the basis by which branches can accommodate face to face callers. We wish to continue to raise awareness of Samaritans especially amongst those groups that may be unaware of our service and how they can access it.

- **Branch Refurbishment**

The Trustees want the branch to be a pleasant place for volunteers and to be able to increase our capacity to be there for our callers. The grant of £10,000 awarded to the branch by the Pears Foundation, in conjunction with other substantial donations and retained branch reserves was used to undertake a significant refurbishment of the building. We were able to engage the support of CBRE who provided their extensive project management services on a pro bono basis, and the contractors, Amspec completed the works at cost, saving the branch significant sums. The Trustees thank them for their tremendous generosity and we hope to be able to build on and sustain these relationships. There remain ongoing issues with the building and the Trustees will be establishing a branch maintenance programme with the assistance of a local facilities management business. The branch refurbishment enabled us to extend our volunteer space and provide additional work stations which going forward will lead to additional mentoring facilities and greater caller access and capacity.

- **Volunteer Recruitment and Training**

As the number of applicants to become a listening volunteer continued to increase, despite the pandemic we were able to adapt our methods of recruitment and training delivery by the use of zoom interviews, zoom training and on-line modules. We were also able to secure larger training facilities to abide by COVID restrictions and train greater numbers with the support of UrbanBubble, a local business who provided their offices to us on a pro bono basis. In this way we were able to increase our volunteer numbers. UrbanBubble have agreed to allow us to continue to use their facilities free of charge and the Trustees want to thank them for their extensive support and kind consideration.

- **Volunteer Capacity**

The Trustees are grateful for the unstinting contribution each of its volunteers make to the charity by their support and involvement in service provision. We now have around 200 listening and support volunteers. The number of prison listeners across HMP Manchester and HMP Forest Bank necessarily remained low at 22 at the end of March 2022 as the prison teams were unable to access the prisons to undertake training or attend meetings, though we were able to provide some remote training .

MANCHESTER AND SALFORD SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

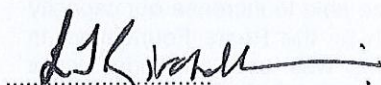
- **Volunteer Care**

As the back bone to our branch, we want all volunteers to feel supported and valued for the service they provide at all times. Furthermore, often the calls we take can affect our listening volunteers, and so we offer a dedicated team within Volunteer Care to provide them with a structured level of care and their own listening ear. We also offer some small rewards for their contribution to try to help build a caring culture and team spirit throughout the branch. Our social activities ceased following the outbreak of the pandemic and only recently have these resumed. Volunteers once again were able to attend the NW Regional Conference in April 2022 at a subsidised cost and other social gatherings have been organised and the costs covered or subsidised by the branch. In recognition of their dedicated contribution, two more of our volunteers were made Honorary Members during the year and long service awards were presented to other active listening volunteers.

- **Platinum Champions Award**

As part of this year's Platinum Jubilee celebrations, the Royal Voluntary Service and HRH The Duchess of Cornwall launched the Platinum Champions Awards to help celebrate the contribution volunteers make to our communities. We nominated one of our volunteers and out of 3,000 entries we were delighted and very proud to hear that our volunteer, as one of only 70, was formally recognised as a Platinum Champion and with a guest was invited to celebrate in London at the Platinum Party at Buckingham Palace and The Eden Project's Big Jubilee Lunch.

The Trustees' report was approved by the Board of Trustees.



L Birchall (Ex Officio)
Director

Date: 22/06/2022

MANCHESTER AND SALFORD SAMARITANS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and trust deed. They are responsible for safeguarding the assets of the Charity and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees continue to oversee all aspects of governance including financial reviews, budgets and forecasting and maintaining registers for risk management, compliance and health and safety. The Trustees set the expectations of the branch in line with its constitution and the branch and operating agreements with SCC.

MANCHESTER AND SALFORD SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MANCHESTER AND SALFORD SAMARITANS

I report to the Trustees on my examination of the financial statements of Manchester and Salford Samaritans (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Simon Worwood

Smith & Goulding Limited

2 Southport Road
Chorley
Lancashire
PR7 1LB

Dated: *22 June 2022*

MANCHESTER AND SALFORD SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
<u>Income from:</u>					
Donations and legacies	3	29,812	10,000	39,812	23,874
Charitable activities	4	93	-	93	39
Other trading activities	5	-	-	-	4,689
Investments	6	30,211	-	30,211	25,802
Total income		60,116	10,000	70,116	54,404
<u>Expenditure on:</u>					
Charitable activities	7	89,819	10,000	99,819	65,066
Net expenditure for the year/ Net movement in funds		(29,703)	-	(29,703)	(10,662)
Fund balances at 1 April 2021		464,715	-	464,715	475,377
Fund balances at 31 March 2022		435,012	-	435,012	464,715

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

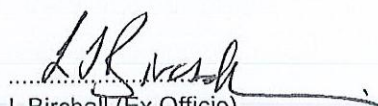
MANCHESTER AND SALFORD SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		308,061		301,283
Current assets					
Debtors	12	8,405		7,000	
Cash at bank and in hand		128,459		169,767	
		<u>136,864</u>		<u>176,767</u>	
Creditors: amounts falling due within one year	13	<u>(9,913)</u>		<u>(13,335)</u>	
Net current assets			126,951		163,432
Total assets less current liabilities			<u>435,012</u>		<u>464,715</u>
Income funds					
Unrestricted funds			435,012		464,715
			<u>435,012</u>		<u>464,715</u>

The financial statements were approved by the Trustees on 22/06/2022


 L Birchall (Ex Officio)
 Trustee

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Charity is an affiliate of Samaritans, a company registered in England & Wales and limited by guarantee.

1.1 Accounting convention

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Fixtures and fittings	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	27,148	10,000	37,148	17,447
Prison grants	2,664	-	2,664	6,427
	<u>29,812</u>	<u>10,000</u>	<u>39,812</u>	<u>23,874</u>

4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	<u>93</u>	<u>39</u>

5 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Fundraising events	<u>-</u>	<u>4,689</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	30,000	25,750
Interest receivable	211	52
	<u>30,211</u>	<u>25,802</u>

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Depreciation and impairment	10,808	11,189
Office Running Costs	4,084	2,587
Administration staff	11,254	9,654
Telephone	3,312	2,760
Publicity	(3,610)	2,338
Travel Expenses	11,742	8,424
Prisons	803	223
Consumables, coffee etc	396	777
Training & Conferences	4,298	4,351
Premises & Services	11,950	11,105
Branch Affiliation Fees	2,500	7,743
Property Insurance	3,029	1,800
Sundry	1,728	689
Repairs & Maintenance	32,863	-
Fundraising costs	1,375	216
	<u>96,532</u>	<u>63,856</u>
Share of governance costs (see note 8)	3,287	1,210
	<u>99,819</u>	<u>65,066</u>
Analysis by fund		
Unrestricted funds	89,819	65,066
Restricted funds	10,000	-
	<u>99,819</u>	<u>65,066</u>

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Independent examiners fees	-	600	600	-	600	600
Accountancy fees	-	2,687	2,687	-	610	610
	-	3,287	3,287	-	1,210	1,210
Analysed between Charitable activities	-	3,287	3,287	-	1,210	1,210

Governance costs includes payments to the independent examiners of £600 (2021: £600) for fees.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was 1 (2021: 1).

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	398,447	60,051	458,498
Additions	17,586	-	17,586
At 31 March 2022	416,033	60,051	476,084
Depreciation and impairment			
At 1 April 2021	102,312	54,903	157,215
Depreciation charged in the year	8,057	2,751	10,808
At 31 March 2022	110,369	57,654	168,023
Carrying amount			
At 31 March 2022	305,664	2,397	308,061
At 31 March 2021	296,135	5,148	301,283

MANCHESTER AND SALFORD SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	-	2,500
Prepayments and accrued income	8,405	4,500
	<u>8,405</u>	<u>7,000</u>

13 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	630	-
Trade creditors	1,538	-
Other creditors	5,951	7,345
Accruals and deferred income	1,794	5,990
	<u>9,913</u>	<u>13,335</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Refurbishment grant	-	-	10,000	(10,000)	-

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).