

COVENTRY & DISTRICT SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

COVENTRY & DISTRICT SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Durham
J Nickerson
M Ballinger
C Mulligan
S O'Neill

Charity number

1173728

Principal address

57 Moor Street
Earlsdon
Coventry
CV5 6ER

Independent examiner

Azets Audit Services
3Mc Middlemarch Business Park
Siskin Drive
Coventry
CV3 4FJ

COVENTRY & DISTRICT SAMARITANS

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COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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) published in October 2019.

Objectives and activities

The charity's objects are to enable persons in Coventry and District and the surrounding area, as well as elsewhere, who are experiencing feelings of distress and despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night, in order to improve their mental health and to reduce the incidence of suicide.

To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired mental health.

To collaborate with and support Samaritans central charity and its affiliated branches in fulfilling these objectives.

Our mission is to reduce the feelings of distress and crisis that can lead to suicide, increase access to support for people in distress and crisis, reduce the risk of suicide in specific settings and vulnerable groups and influence government and other agencies to take action to reduce suicide.

The Samaritans of Coventry and District provides confidential emotional support to people who are in distress or despair, or who are feeling suicidal. The service is available 24 hours a day, every day, for contact by phone, e-mail or online chat.

We hold the following values at the core of our service:

Listening – exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality – if people feel safe, they are more likely to be open about their feelings.

Non-judgemental – we want people to be able to talk to us without fear of prejudice or rejection.

People making their own decisions wherever possible – we believe people have the right to find their own solution and telling them what to do takes responsibility away from them.

Human contact – giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

People can get in touch about anything which is troubling them, no matter how large or small the issue. When people contact us, we give them an opportunity to talk about any thoughts or feelings they may have. We believe that exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them. If a caller confirms they have suicidal thoughts or feelings we will explore the extent and depth of these feelings.

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

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Our organisation has been providing emotional support to everyone who needs it for more than 65 years. Our branch, Coventry and District Samaritans, opened in 1964. Since those early days, people are talking more openly about mental health, emotional wellbeing and suicide than ever before.

As mental health and emotional wellbeing has become a central part of the public conversation in what has continued to be a difficult and challenging year, it has highlighted the work Samaritans does.

Despite the challenges brought about by the ongoing coronavirus pandemic, our wonderful volunteers continued to cover the vast majority of shifts to make sure that we were there, every single day, for anyone struggling to cope.

Our recruitment and selection team and training team rose to the challenges and adapted to both online interviewing and online delivery of training so that we could continue to recruit and train new listening volunteers.

Over the past 12 months, volunteers at Coventry and District Samaritans have responded to 20,924 contacts comprising of: 18,371 telephone calls, 2342 emails and 211 webchats.

Due to the continuing pandemic, we were unable to offer face to face support or outreach support in the community apart from attending a Unit Health Fair for the 30th Signal Regiment at Gamecock barracks, Bramcote, in November 2021. We were delighted to be invited to the barracks particularly as our visit coincided with the launch of Samaritans Veterans free app. The app is designed to provide those transitioning out of the military, and ex-service personnel, with information and support when they need it. We are proud to have contributed to the Community Sensory Garden, which was officially opened on July 9th 2021 as part of the Coventry War Memorial Park's 100th anniversary celebrations. In 2019, after a survey of Park users' experiences, 'Friends of the War Memorial Park', set out to create a new Community Sensory Garden to enhance the enjoyment of the Park for people of all abilities. The Friends, working alongside our branch, Coventry Resource Centre for the Blind and Grapevine have designed a safe, accessible, garden area, designed to counter social isolation, encourage conversation and stimulate all the senses.

Throughout the reporting year we have continued to facilitate the running of a Listener Scheme at HMP Onley. Telephone calls to support the listeners continued until we were allowed to visit the prison and for a brief period meet as a group. In September we celebrated 30 years of the Listener Scheme and held a celebration with cake and the Governor presenting certificates. We managed to train a group of new listeners before an Omicron outbreak once again prevented us visiting. During February and March, we were allowed to support the Listeners by visiting them in their separate cohort on their residential wings. As Onley has a transient population, the number of team members too has fluctuated. Some Listeners moved on as their sentences progressed and other fully trained listeners transferred in from different establishments. At the end of the reporting year, we have 17 listeners on the team.

The listener service at HMP Rye Hill was suspended most of the reporting year. This was due to the prison being unable to facilitate the Listener calls nor a Samaritan Debrief meeting during Covid. There was a brief opportunity in July to meet with the Listeners as a group before the prison returned to a full lock down. This has continued to the end of the reporting year. Throughout this period, we have kept in regular contact with the Safer Custody teams in both HMP Onley and HMP Rye Hill to see how best we can support them and the Listeners.

Our charity shop is part of our premises and provides us with an income which covers the major part of our running costs. The shop has recovered well from the disruption of periods of closure in the previous year, welcoming the return of our loyal customers and seeing the income generated through the shop restored to similar levels as before Covid. Our e-bay shop which grew significantly in the previous year remains a significant contributor to our income. All goods in the shop come via donations from the public, and we work with multiple partners to channel donations.

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The financial statements for the year show that the charity made an overall surplus of £35,402 (2021 - £68,329) despite the obvious challenges arising from the Covid-19 pandemic that affected much of the year.

At the balance sheet date the charity's reserves were £627,083 (2021 - £591,681) of which £370,556 (2021 - £376,774) are represented by the restricted funds.

Over the past few years, we built up our reserves to enable us to carry out a major refurbishment of our branch which was completed in 2021. Our aim was to then build our reserves back up to around 6 months operating costs but due to E-bay sales, unexpected legacies, donations and fundraising by volunteers and colleagues we have reserves in excess of our policy. It has not been possible to increase outreach work during the year because of social distancing requirements due to the pandemic. We are now working on a strategic plan which will be linked to the central charity's new strategy. This will enable us to utilise our funds to increase our outreach work and presence in the community now that contact restrictions are eased.

The charity has no funds in deficit. We are a going concern and do not have any concerns with our ability to continue our activities.

Our principal form of fundraising is via our charity shop. We also seek support from local and national trusts, charities and organisations and our volunteers also fundraise or make donations to the branch. We gratefully acknowledge the donations and legacies received in 2021/22

Volunteers of Coventry and District Samaritans
29th May Charitable Trust
Builders Merchant Federation
A B Barber
Ann Evans
Catherine Melia
Christ the King Pastoral Care
Coventry Leofric Lions Club
Coventry Building Society matched fund
German Speaking Protestant Church Coventry
Nicola Olorenshaw Smith
Nicola Williams
Janet Wright
David Slater
The Parish Church of St John the Baptist
The Late Elizabeth Joan Spencer
The Late James Warren

Donations in memory of Evelyn Irene Brown
Donations in memory of Paul Foutcharis
Donors via Virgin Money Giving from campaigns run by Builders Merchant Federation and Coventry Samaritans
Donors via CAF Giving
Donations via Amazon Smile account
Collection at HMP Rye Hill
Collection at Malt Kiln Farm Shop, Baginton Allotments, Brinklow, The Oak, Baginton Outdoor Market, Sarah Millican Concert, Firework display

We acknowledge with thanks to continued support we have received from Coventry and Warwickshire Clinical Commissioning Group.

We are extremely grateful to Coventry City Council for the Coronavirus support grants. We are grateful to the Builders Merchant Federation who allow us to use their excellent premises completely free of charge for all our training and conference needs which represents a major savings to us.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charity is a Charitable Incorporated Organisation and is governed by its constitution.

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

P Durham
J Nickerson
M Ballinger
C Mulligan
S O'Neill

The trustees are all Samaritan volunteers. The use of the term "Director" for the volunteer who leads the organisation does not mean that he or she holds the responsibilities that this term would imply in company law.

Under the constitution the trustee board comprises of the branch director, a trustee elected by the Members with the role of treasurer and a trustee elected by the Members with the role of secretary, or one trustee elected by the Members to serve as both secretary and treasurer and up to eight additional trustees elected by the Members. It also has the power to co-opt up to two additional trustees (currently none). The branch director serves a three-year term. Elected members serve for a maximum of six consecutive years and are subject to election annually at the AGM.

The trustee board are responsible for the branch's compliance with charity, employment and other relevant statutory requirements. They are responsible for ensuring the charity is solvent and well-run and it that is delivering the charitable outcomes for the benefit of the public for which it has been set up. In line with Charity Commission guidelines, training materials are made available to newly appointed trustees on their roles and responsibilities to supplement the online programme created by the Samaritans Central Charity.

The branch is led by a branch leadership team and some Trustee meetings are held concurrently with the leadership team. The director of the branch is selected for three years. A formal appointment is made by the Samaritans central charity trustee board following consultation with every member of the branch.

The director selects a number of deputy directors to support him or her during their term of office.

The primary role of the director is the management of the branch. There is special emphasis on the provision of high-quality and consistent care to those who contact Samaritans as well as support to the volunteers who provide this care or support the work of the branch in other ways.

All posts are unpaid. The only employee of the branch is a part-time cleaner.

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


P Durham

Trustee

Dated: 31.3.22

COVENTRY & DISTRICT SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COVENTRY & DISTRICT SAMARITANS

I report to the trustees on my examination of the financial statements of Coventry & District 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.



Robert Anderson FCA
Azets Audit Services

3Mc Middlemarch Business Park
Siskin Drive
Coventry
CV3 4FJ

Dated: 5/10/22

COVENTRY & DISTRICT 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 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	4	42,690	-	42,690	100,637	598	101,235
Other trading activities	5	56,956	-	56,956	27,663	-	27,663
Investments	6	22	-	22	26	-	26
Total income		99,668	-	99,668	128,326	598	128,924
Expenditure on:							
Raising funds	7	6,709	-	6,709	8,197	-	8,197
Charitable activities	8	51,339	6,218	57,557	45,582	6,816	52,398
Total resources expended		58,048	6,218	64,266	53,779	6,816	60,595
Net income/(expenditure) for the year/							
Net movement in funds		41,620	(6,218)	35,402	74,547	(6,218)	68,329
Fund balances at 1 April 2021		214,907	376,774	591,681	140,360	382,992	523,352
Fund balances at 31 March 2022		256,527	370,556	627,083	214,907	376,774	591,681

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

All income and expenditure derive from continuing activities.

COVENTRY & DISTRICT SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		453,884		460,102
Current assets					
Debtors and pre-payments	13	7,183		510	
Cash at bank and in hand		189,348		140,267	
		196,531		140,777	
Creditors: amounts falling due within one year	14	(23,332)		(9,198)	
Net current assets			173,199		131,579
Total assets less current liabilities			627,083		591,681
Income funds					
Restricted funds	15		370,556		376,774
Unrestricted funds			256,527		214,907
			627,083		591,681

The financial statements were approved by the Trustees on 31/3/22

P.C. Durham
P Durham
Trustee

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Coventry & District Samaritans is a Charitable Incorporated Organisation (company number CE011252) and a registered charity (charity number 1173728). The registered office is 57 Moor Street, Earlsdon, Coventry.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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) issued in October 2019. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is included on the basis of the amounts payable in respect of the year, and accordingly includes creditors unpaid and expenditure accrued but not billed at the year end.

Charitable expenditure includes the direct costs of the activities and a proportionate allocation of support costs including administration and establishment expenses. Governance costs are those incurred in connection with the governance of the charity itself and compliance with constitutional and statutory requirements.

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	15% reducing balance

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 net income/(expenditure) for the year.

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.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

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.

2 Change in accounting policy

There has been no change of accounting policy during this period.

3 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.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	35,023	-	35,023	31,347	-	31,347
Grants receivable for core activities	2,667	-	2,667	22,669	598	23,267
Legacies	5,000	-	5,000	46,621	-	46,621
	<u>42,690</u>	<u>-</u>	<u>42,690</u>	<u>100,637</u>	<u>598</u>	<u>101,235</u>
Donations and gifts						
Donations and collections	18,859	-	18,859	19,633	-	19,633
HMRC Gift Aid	2,082	-	2,082	393	-	393
Big Lottery Fund Grant	-	-	-	-	-	-
Clinical Commissioning Group Rugby & Cov NHS	6,590	-	6,590	6,590	-	6,590
NOMS Prison Grant via Central Charity	2,967	-	2,967	206	-	206
Rye Hill Prison G4S	4,525	-	4,525	4,525	-	4,525
	<u>35,023</u>	<u>-</u>	<u>35,023</u>	<u>31,347</u>	<u>-</u>	<u>31,347</u>
Grants receivable for core activities						
Coventry City Council Covid grants	2,667	-	2,667	22,669	-	22,669
HMRC JRS	-	-	-	-	598	598
	<u>2,667</u>	<u>-</u>	<u>2,667</u>	<u>22,669</u>	<u>598</u>	<u>23,267</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	56,682	27,387
Sponsorships and social lotteries	274	276
	<u>56,956</u>	<u>27,663</u>
Other trading activities	56,956	27,663

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>22</u>	<u>26</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	6,709	8,197
	<u>6,709</u>	<u>8,197</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	2022 £	2021 £
Depreciation and impairment	6,218	13,408
Telephone	4,077	4,393
Advertising and publicity	879	68
Outreach and prison listening service	2,672	188
Volunteer expenses	11,782	9,957
Training costs	166	-
National Branch contribution	20,936	7,295
Printing, postage and stationery	1,165	1,069
Computer costs	1,606	860
Premises expenses	7,131	14,509
	<u>56,632</u>	<u>51,747</u>
Share of governance costs (see note 9)	925	651
	<u>57,557</u>	<u>52,398</u>
Analysis by fund		
Unrestricted funds	51,339	45,582
Restricted funds	6,218	6,816
	<u>57,557</u>	<u>52,398</u>

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Accountancy	-	890	890	-	550	550
Legal and professional	-	35	35	-	35	35
AGM/Branch conference	-	-	-	-	66	66
	<u>-</u>	<u>925</u>	<u>925</u>	<u>-</u>	<u>651</u>	<u>651</u>
Analysed between						
Charitable activities	-	925	925	-	651	651
	<u>-</u>	<u>925</u>	<u>925</u>	<u>-</u>	<u>651</u>	<u>651</u>

Governance costs includes payments to the accountants of £890 (2021 - £550) for the independent examination.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Trustees

During the year 1 (2021 - 1) trustee was reimbursed expenses totalling £346 (2021 - £98). These expenses covered travel to duties and meetings.

11 Employees

Total staff costs for the year totalled £3,742 (2021 - £4,042) represented wholly by gross wages costs. 1 person was employed as a part time cleaner (2021 - 1)

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	472,548	8,459	481,007
Additions	-	-	-
At 31 March 2022	472,548	8,459	481,007
Depreciation and impairment			
At 1 April 2021	12,446	8,459	20,905
Depreciation charged in the year	6,218	-	6,218
At 31 March 2022	18,664	8,459	27,123
Carrying amount			
At 31 March 2022	453,884	-	453,884
At 31 March 2021	460,102	-	460,102

The trustees determine that one third of the total costs of the freehold property relates to land and accordingly this element is not depreciated.

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors and prepayments	7,183	510

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2,070	1,353
Accruals and deferred income	21,262	7,845
	23,332	9,198

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 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			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Building HMRC JRS scheme	382,992	-	(6,218)	376,774	-	(6,218)	370,556
	-	598	(598)	-	-	-	-
	<u>382,992</u>	<u>598</u>	<u>(6,816)</u>	<u>376,774</u>	<u>-</u>	<u>(6,218)</u>	<u>370,556</u>

16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	83,328	370,556	453,884	83,328	376,774	460,102
Current assets/(liabilities)	<u>173,199</u>	<u>-</u>	<u>173,199</u>	<u>131,579</u>	<u>-</u>	<u>131,579</u>
	<u>256,527</u>	<u>370,556</u>	<u>627,083</u>	<u>214,907</u>	<u>376,774</u>	<u>591,681</u>

17 Related party transactions

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