

COVENTRY & DISTRICT SAMARITANS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

COVENTRY & DISTRICT SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Durham J Nickerson M Ballinger C Mulligan K Newbold (appointed 1.7.23)
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 2023

The trustees present their report and financial statements for the year ended 31 March 2023

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 2023

Achievements and performance

Our organisation has been providing emotional support to everyone who needs it for 70 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.

We continued our listening service throughout the pandemic and are now responding to calls reflecting the impact of the pandemic on the nation and rising inflation costs in addition to the nature of calls we have always responded to.

Over the past 12 months, volunteers at Coventry and District Samaritans have responded to 19,562 contacts comprising of: 18,631 telephone calls, 726 emails and 205 webchats.

Since Covid restrictions were fully lifted in February 2022 we have been able to build up our outreach work and have participated in the following:

Awareness raising events: Earlsdon Festival, Rugby College (Mental Health Awareness Week) 'Learn to listen talks' delivered to Managers and Team Leaders at Unipart Logistics Distribution Centre (Nuneaton)

Awareness raising materials supplied to Coventry Mental Health Team at Tile Hill Health Centre, Ropewalk Shopping Centre (Nuneaton) in conjunction with Coventry & Warwickshire NHS trust (World Suicide Prevention Day), Coventry & Warwickshire Workplace Wellbeing forum.

Railway station visits to Coventry, Nuneaton and Canley stations.

Awareness raising signage giving details of our listening service at Coventry Rugby Ground (2022/2023 season). During October 2022, 'back of the bus' signage giving details of our listening service on bus routes covering the Coventry, Nuneaton and Rugby areas.

We continue to attend multi agency network meetings of the Coventry and Warwickshire Suicide Prevention Partnership.

Throughout the reporting year we have continued to facilitate the running of a Listener Scheme at HMP Onley and HMP Rye Hill.

Our Prison Team has 9 members and we regularly visit both prisons on a rota basis.

Although very different establishments, the effect of Covid and lockdown is still having an impact on the way the schemes run in both prisons. However, in March 2023, we selected and trained 11 new Listeners at Rye Hill. They are now being mentored by existing experienced team members who will pass on their expertise to their mentees. Over the past 12 months the Listeners at Rye Hill have taken 664 face to face contacts from fellow prisoners, totalling over 382 hours of listening.

The Scheme at HMP Onley has been much slower to recover at the moment taking only a fraction of the number of contacts taken before lockdown. We continue to work with the prison management to get the scheme back on track.

Our charity shop is part of our premises and provides us with an income which covers the major part of our running costs. The revenue generated through the shop has continually increased post-covid and this year (YE 2023) has seen the highest level of sales since our shop opened. Meanwhile our E-bay shop which grew significantly during Covid-related lockdown years, has seen a small decline post-covid but remains a strong contributor to our income and reaches customers well beyond our local area. All goods we sell in both the shop and through E-bay come via generous donations from the public.

COVENTRY & DISTRICT SAMARITANS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The financial statements for the year show that the charity made an overall surplus of £14,576 (2022 - £35,402).

At the balance sheet date the charity's reserves were £641,659 (2022 - £627,083) of which £364,338 (2022 - £370,556) 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 2019. 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. We are planning to work in partnership with Central Samaritans to support national projects aligned to our own strategy and are now working on a strategic plan which will be linked to the central charity's new strategy.

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 2022/23

Volunteers of Coventry and District Samaritans

29th May Charitable Trust

Ansty and Shilton WI

Anthony Lee on behalf of employees of Unipart Logistics Distribution Centre, Nuneaton.

Baginton Allotments Association

Builders Merchant Federation

Catherine Melia

Coventry Building Society matched fund

Daniel Rathbone

E J Hunter

German Lutheran Church Coventry

Mr Hussey

National Grid – Employee donation

The Parish Church of St John the Baptist

The Late Sylvia Harrabin – funeral donations

Peter's Friends

St John the Baptist Church

Ullesthorpe Golf Club

Donations in memory of James Duffy

Donors via CAF Giving, Enthuse Online , Much Loved

Donations via Amazon Smile account

Collection at Bubbenhall Christmas Lights Switch on, Ullesthorpe Golf Club, Coventry Rugby Club,

Malt Kiln Farm Shop, Baginton Allotments, Brinklow Daffodil Sunday, Delia Button Charity Sale, Malt Farm

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

We are extremely 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 2023

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 (resigned 1.7.23)

J Nickerson

M Ballinger

C Mulligan

K Newbold (appointed 1.7.23)

S O'Neil (resigned 5.11.22)

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 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.



K Newbold

Trustee

Dated: ...23/9/2023.....

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 2023.

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 Middlesmarch Business Park

Siskin Drive

Coventry

CV3 4FJ

Dated: 27-9-2023

COVENTRY & DISTRICT SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	4	40,606	-	40,606	42,690	0	42,690
Other trading activities	5	52,194	-	52,194	56,956	-	56,956
Investments	6	847	-	847	22	-	22
Total income		<u>93,647</u>	<u>-</u>	<u>93,647</u>	<u>99,668</u>	<u>0</u>	<u>99,668</u>
Expenditure on:							
Raising funds	7	<u>2,733</u>	<u>-</u>	<u>2,733</u>	<u>6,709</u>	<u>-</u>	<u>6,709</u>
Charitable activities	8	<u>70,120</u>	<u>6,218</u>	<u>79,071</u>	<u>51,339</u>	<u>6,218</u>	<u>57,557</u>
Total resources expended		<u>72,833</u>	<u>6,218</u>	<u>79,071</u>	<u>58,048</u>	<u>6,218</u>	<u>64,266</u>
Net income/(expenditure) for the year/ Net movement in funds							
		20,794	(6,218)	14,576	41,620	(6,218)	35,402
Fund balances at 1 April 2022		<u>256,527</u>	<u>370,556</u>	<u>627,083</u>	<u>214,907</u>	<u>376,774</u>	<u>591,681</u>
Fund balances at 31 March 2023		<u>277,321</u>	<u>364,338</u>	<u>641,659</u>	<u>256,527</u>	<u>370,556</u>	<u>627,083</u>

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		447,666		453,884
Current assets					
Debtors and pre-payments	13	4,083		7,183	
Cash at bank and in hand		221,171		189,348	
		225,254		196,531	
Creditors: amounts falling due within one year	14	(31,261)		(23,332)	
Net current assets			193,993		173,199
Total assets less current liabilities			641,659		627,083
Income funds					
Restricted funds	15		364,338		370,556
Unrestricted funds			277,321		256,527
			641,659		627,083

The financial statements were approved by the Trustees on23/9/2023.....



.....
K Newbold
Trustee

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Coventry & District Samaritans is a Charitable Incorporated Organisation (company number CE011252) and a registered charity (charity number 1173728).

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 2023

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 buildings	2% straight line
Freehold land	Is not depreciated
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 2023

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 2023

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	32,143	-	32,143	35,023	-	35,023
Grants receivable for core activities	-	-	-	2,667	-	2,667
Legacies	8,463	-	8,463	5,000	-	5,000
	<u>40,606</u>	<u>-</u>	<u>40,606</u>	<u>42,690</u>	<u>-</u>	<u>42,690</u>
Donations and gifts						
Donations and collections	19,614	-	19,614	18,859	-	18,859
HMRC Gift Aid	1,302	-	1,302	2,082	-	2,082
Big Lottery Fund Grant	-	-	-	-	-	-
Clinical Commissioning Group Rugby & Cov NHS	6,590	-	6,590	6,590	-	6,590
NOMS Prison Grant via Central Charity	4,637	-	4,637	2,967	-	2,967
Rye Hill Prison G4S	-	-	-	4,525	-	4,525
	<u>32,143</u>	<u>-</u>	<u>32,143</u>	<u>35,023</u>	<u>-</u>	<u>35,023</u>
Grants receivable for core activities						
Coventry City Council	-	-	-	2,667	-	2,667
Covid grants	-	-	-	-	-	-
HMRC JRS	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,667</u>	<u>-</u>	<u>2,667</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	51,849	56,682
Sponsorships and social lotteries	345	274
	<u>52,194</u>	<u>56,956</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>847</u>	<u>22</u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Operating charity shops	<u>2,733</u>	<u>6,709</u>
	<u>2,733</u>	<u>6,709</u>

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	2023 £	2022 £
Depreciation and impairment	6,218	6,218
Telephone	3,712	4,077
Advertising and publicity	5,938	879
Outreach and prison listening service	5,595	2,672
Volunteer expenses	9,244	11,782
Training costs	15	166
National Branch contribution	29,157	20,936
Printing, postage and stationery	2,083	1,165
Computer costs	1,229	1,606
Premises expenses	12,512	7,131
	<u>75,703</u>	<u>56,632</u>
Share of governance costs (see note 9)	635	925
	<u>76,338</u>	<u>57,557</u>
Analysis by fund		
Unrestricted funds	70,120	51,339
Restricted funds	6,218	6,218
	<u>76,338</u>	<u>57,557</u>

9 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Accountancy	-	600	600	-	890	890
Legal and professional	-	35	35	-	35	35
AGM/Branch conference	-	-	-	-	-	-
	<u>-</u>	<u>635</u>	<u>635</u>	<u>-</u>	<u>925</u>	<u>925</u>
Analysed between						
Charitable activities	-	635	635	-	925	925
	<u>-</u>	<u>635</u>	<u>635</u>	<u>-</u>	<u>925</u>	<u>925</u>

Governance costs includes payments to the accountants of £600 (2022 - £890) for the independent examination.

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

During the year 1 (2021/22 1) trustee was reimbursed expenses totalling £581 (2021/2 - £346). These expenses covered travel to duties and meetings.

11 Employees

Total staff costs for the year totalled £3,926 (2022 - £3,742) represented wholly by gross wages costs.
1 person was employed as a part time cleaner (2022 - 1)

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	472,548	8,459	481,007
Additions	-	-	-
At 31 March 2023	472,548	8,459	481,007
Depreciation and impairment			
At 1 April 2022	18,664	8,459	27,123
Depreciation charged in the year	6,218	-	6,218
At 31 March 2023	24,882	8,459	33,341
Carrying amount			
At 31 March 2023	447,666	-	447,666
At 31 March 2022	453,884	-	453,884

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

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors and pre-payments	4,083	7,183

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,524	2,070
Accruals and deferred income	29,737	21,262
	31,261	23,332

COVENTRY & DISTRICT SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Building HMRC JRS scheme	376,774	-	(6,218)	370,556	-	(6,218)	364,338
	-	-	-	-	-	-	-
	<u>376,774</u>	<u>-</u>	<u>(6,816)</u>	<u>370,556</u>	<u>-</u>	<u>(6,218)</u>	<u>364,338</u>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	83,328	364,338	447,666	83,328	370,556	453,884
Current assets/(liabilities)	<u>193,993</u>	<u>-</u>	<u>193,993</u>	<u>173,199</u>	<u>-</u>	<u>173,199</u>
	<u>277,321</u>	<u>364,338</u>	<u>641,659</u>	<u>256,527</u>	<u>370,556</u>	<u>627,083</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).