

SHEFFIELD SAMARITANS
CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NUMBER 1173942

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

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SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHEFFIELD SAMARITANS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

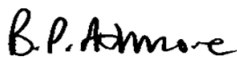
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated : 22nd September 2021

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

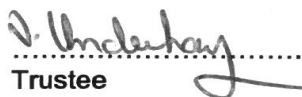
		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	Notes	£	£	£	£
Income from:					
Donations and legacies		90,789	-	90,789	14,974
Charitable activities:					
Covid related grants		27,431	-	27,431	-
Job Retention Scheme grants		-	10,349	10,349	760
Other grants receivable		-	-	-	5,000
Investment income:		2,326	-	2,326	3,482
Other trading activities:					
Shop income		14,230	-	14,230	51,608
Net fundraising		3,502	-	3,502	2,984
Total income		<u>138,278</u>	<u>10,349</u>	<u>148,627</u>	<u>78,808</u>
Expenditure on:					
Raising funds					
Cost of trading from shop	1	32,739	10,349	43,088	46,842
Investment management costs		1,885	-	1,885	1,847
Charitable activities	2	64,038	-	64,038	53,067
Total expenditure		<u>98,662</u>	<u>10,349</u>	<u>109,011</u>	<u>101,756</u>
Net gains/(losses) on investments	8	<u>12,745</u>	<u>-</u>	<u>12,745</u>	<u>(8,425)</u>
Net movement in funds	3	52,361	-	52,361	(31,373)
Total funds brought forward		<u>727,801</u>	<u>-</u>	<u>727,801</u>	<u>759,174</u>
Total funds carried forward		<u>£780,162</u>	<u>£-</u>	<u>£780,162</u>	<u>£727,801</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
BALANCE SHEET

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	6	610,214	<u>613,066</u>
Current assets			
Debtors	7	1,364	760
Cash at bank and on hand		61,287	11,282
Investments	8	<u>112,686</u>	<u>109,500</u>
		175,337	121,542
Creditors - amounts falling due within one year	9	<u>5,389</u>	<u>6,807</u>
Net current assets		169,948	<u>114,735</u>
Net assets		<u>£780,162</u>	<u>£727,801</u>
Income funds			
Unrestricted income funds			
General funds	11	780,162	727,801
Restricted funds	11	-	-
Total funds	12	<u>£780,162</u>	<u>£727,801</u>

These financial statements were approved by the Trustees on 15th September 2021 and signed on their behalf by


 Vivian Underhay
 Trustee

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
PRINCIPAL ACCOUNTING POLICIES

General information and basis of preparation

Sheffield Samaritans is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The address of the registered office is 272 Queens Road, Sheffield, S2 4DL.

The financial statements have been prepared under the historical cost convention and in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

Sheffield Samaritans constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be quantified with reasonable accuracy.

Investment income is included when receivable. Bank interest is recognised as income when it is credited to the bank statement.

Income from fundraising activities is reported net of the amounts incurred in raising those funds.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and any professional fees associated with the independent examination of the accounts. Donations made by the branch are also included in this category.

Fixed assets and depreciation

All items of capital expenditure below £500 are written off as incurred.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis.

Investments

Investments are included at market value at 31st March 2021.

Realised gains and losses on investments are calculated as the difference between the sales proceeds and their market value at the start of the period, or their subsequent cost, and are charged or credited to the statement of financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the period and are credited or charged to the statement of financial activities based on the market value at the valuation date.

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
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PRINCIPAL ACCOUNTING POLICIES

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension

The charity makes employer contributions to an auto-enrolment pension scheme in favour of certain members of staff. The pension charge in the statement of financial activities is the amount of contributions payable by the charity

Leased assets

All leases are considered to be 'operating leases' and the relevant rentals are charged wholly to the statement of financial activities.

Fund accounting

Unrestricted funds are general funds which are available for use at the trustees' discretion in furtherance of any of the objectives of the charity. Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. Restricted funds are those donated for a specific purpose, imposed by the donor, or through the terms of an appeal. The restriction means that the funds can only be used for that specific purpose.

SHEFFIELD SAMARITANS
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
1 Cost of trading from shop				
Staff	13,657	10,349	24,006	22,306
Premises	14,039	-	14,039	15,890
Utilities	987	-	987	731
Building maintenance	610	-	610	389
Administration	2,270	-	2,270	6,410
Cleaning & maintenance	523	-	523	347
Bank charges	653	-	653	769
	<u>£32,739</u>	<u>£10,349</u>	<u>£43,088</u>	<u>£46,842</u>
2 Charitable activities				
Staff	6,132	-	6,132	3,467
Outreach & publicity	3,072	-	3,072	4,636
Premises	5,831	-	5,831	5,663
Utilities	4,241	-	4,241	3,650
Building maintenance	14,942	-	14,942	17,159
Travel & volunteers	2,254	-	2,254	2,554
Administration	8,585	-	8,585	6,200
Cleaning & maintenance	7,446	-	7,446	4,831
Donations	6,000	-	6,000	100
Branch contributions	1,567	-	1,567	-
Depreciation	2,852	-	2,852	3,571
Governance:				
AGM Expenses	-	-	-	246
Accountancy and bookkeeping	1,116	-	1,116	990
	<u>£64,038</u>	<u>£-</u>	<u>£64,038</u>	<u>£53,067</u>
3 Net movement in funds				
This is stated after charging:-				
Independent examiner's remuneration	-	independent examination	360	360
Depreciation			<u>2,852</u>	<u>3,571</u>

SHEFFIELD SAMARITANS
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NOTES TO THE FINANCIAL STATEMENTS

	2021	2020
	£	£
4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	29,561	25,331
Employer's pension contributions	577	442
	<u>£30,138</u>	<u>£25,773</u>

No employees had employee benefits in excess of £60,000 in either period.
The average monthly number of staff employed was 3 (2020 - 3).
The key management personnel of the charity comprise the Trustees.
Trustees received no remuneration, benefits or expenses in either period except expenses paid in connection with their role as listening volunteers.

- 5 Related party transactions
There were no related party transactions requiring disclosure in either period.

6 Tangible assets	Buildings	Equipment	Carpets	Total
	£	£	£	£
Cost or valuation				
As at 1st April 2020 and at 31st March 2021	<u>618,251</u>	<u>29,757</u>	<u>6,075</u>	<u>654,083</u>
Depreciation				
As at 1st April 2020	12,423	22,519	6,075	41,017
Charge for the year	<u>1,381</u>	<u>1,471</u>	<u>-</u>	<u>2,852</u>
As at 31st March 2021	<u>13,804</u>	<u>23,990</u>	<u>6,075</u>	<u>43,869</u>
Net book value				
As at 31st March 2021	<u>£604,447</u>	<u>£5,767</u>	<u>£-</u>	<u>£610,214</u>

	2021	2020
	£	£
7 Debtors		
Job Retention Scheme grants receivable	<u>£1,364</u>	<u>£760</u>

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NOTES TO THE FINANCIAL STATEMENTS

8 Investments

On 17th January 2011 the charity invested in a Discretionary Managed Portfolio with Brewin Dolphin Ltd. The aim of this portfolio is to generate returns at a higher rate than can be achieved solely in cash deposits alone. The charity's risk profile is stated as 3 out of 10 with 1 being the most cautious and 10 the most adventurous.

	2021	2020
	£	£
Market value at 1st April 2020	109,500	128,290
Investment income reinvested	2,326	3,482
Investment management costs	(1,885)	(1,847)
Withdrawn from investment	(10,000)	(12,000)
Unrealised gain/(loss) on valuation	12,745	(8,425)
	<u>£112,686</u>	<u>£109,500</u>
Investments at fair value comprised:		
Listed investments	106,882	105,794
Cash held within the investment portfolio	5,804	3,706
Total	<u>£112,686</u>	<u>£109,500</u>

9 Creditors - amounts falling due within one year

Trade creditors	1,306	3,060
Taxation and social security	498	2,449
Branch contribution payable	1,567	-
Accruals and other creditors	2,018	1,298
	<u>£5,389</u>	<u>£6,807</u>

10 Operating lease commitments

At 31st March 2021, the charity had operating leases with total future minimum lease payments as follows:

Amount falling due:

Within one year	351	744
In the second to fifth years	1,142	372
	<u>1,493</u>	<u>1,116</u>

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UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
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NOTES TO THE FINANCIAL STATEMENTS

11 Analysis of charity funds

	Balance at 1st Apr 2020	Movement in resources		Balance at 31st March 2021
	£	Incoming	Outgoing	£
Unrestricted funds:				
General funds	727,801	151,023	(98,662)	780,162
Total unrestricted funds	<u>727,801</u>	<u>151,023</u>	<u>(98,662)</u>	<u>780,162</u>
Restricted funds:				
Coronavirus Job Retention Scheme	-	10,349	(10,349)	-
Total restricted funds	<u>-</u>	<u>10,349</u>	<u>(10,349)</u>	<u>-</u>
Total funds	<u>£727,801</u>	<u>£161,372</u>	<u>£(109,011)</u>	<u>£780,162</u>

Purpose of restricted funds:

Coronavirus Job Retention Scheme - Funding received for furloughed workers' wage costs.

Prior year comparison:

	Balance at 1st Apr 2019	Movement in resources		Balance at 31st March 2020
	£	Incoming	Outgoing	£
Unrestricted funds:				
General funds	758,172	73,048	(103,419)	727,801
Total unrestricted funds	<u>758,172</u>	<u>73,048</u>	<u>(103,419)</u>	<u>727,801</u>
Restricted funds:				
Talbot Trust	1,002	-	(1,002)	-
South Yorkshire Community Foundation	-	5,000	(5,000)	-
Coronavirus Job Retention Scheme	-	760	(760)	-
Total restricted funds	<u>1,002</u>	<u>5,760</u>	<u>(6,762)</u>	<u>-</u>
Total funds	<u>£759,174</u>	<u>£78,808</u>	<u>£(110,181)</u>	<u>£727,801</u>

SHEFFIELD SAMARITANS
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NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

Total funds are invested as follows:

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	610,214	-	610,214
Net current assets	169,948	-	169,948
Net assets	<u>£780,162</u>	<u>£-</u>	<u>£780,162</u>

Prior year comparison:

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
Tangible fixed assets	613,066	-	613,066
Net current assets	114,735	-	114,735
Net assets	<u>£727,801</u>	<u>£-</u>	<u>£727,801</u>

13 A detailed breakdown of the statement of financial activities between unrestricted and restricted funds for the year ended 31st March 2020 is as follows:

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income from:			
Donations and similar income	14,974	-	14,974
charitable activities: Grants receivable	-	5,760	5,760
Investment income	3,482	-	3,482
Other trading activities: Shop income	51,608	-	51,608
Net fundraising	2,984	-	2,984
Total income	<u>73,048</u>	<u>5,760</u>	<u>78,808</u>
Expenditure on:			
Raising funds			
Cost of trading from shop	46,082	760	46,842
Investment management costs	1,847	-	1,847
Charitable activities	<u>47,065</u>	<u>6,002</u>	<u>53,067</u>
Total expenditure	<u>94,994</u>	<u>6,762</u>	<u>101,756</u>
Net loss on investments	<u>(8,425)</u>	<u>-</u>	<u>(8,425)</u>
Net movement in funds	<u>£(30,371)</u>	<u>£(1,002)</u>	<u>£(31,373)</u>