



NORTHAMPTON SAMARITANS

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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ORGANISATIONAL DETAILS FOR THE YEAR ENDED 31 MARCH 2021

Registered charity no: 1174013

Registered office address: 2 St Michael's Avenue
Northampton
NN1 4JQ

Members of the Board of Trustees at 17 May 2021

All trustees have been in office since 1 April 2020 unless otherwise stated.

Mr D J McAlpine	Director	
Mr S M Broadbent	Treasurer	
Ms S T Clarke	Deputy Director - recruitment	
Ms M L Lawrence	Deputy Director - mentors & probationers	
Ms M Sturman	Trustee	
Mr D J Atkins	Trustee	
Ms J W Ginns	Trustee	
Ms L Walsh	Trustee	(appointed 20 June 2020)

Others who served as trustees in the year ended 31 March 2021

Mr C A Morgan	(resigned 20 June 2020)
Mr S B Harker	(resigned 21 April 2021)

Independent Examiner:

Cobley Desborough
Artisans' House
7 Queensbridge
Northampton
NN4 7BF

Bankers:

Lloyds Bank plc
14 High Street North
East Ham
London
E6 2HN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the financial statements for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 on page 8 and comply with the Charity's constitution and the Charities Act 2011.

1. Structure, governance and management**(a) Nature of governing document**

Northampton Samaritans ("the Charity") is a Charitable Incorporated Organisation (CIO), registered as charity number 1174013 on 28th July 2017, and operating as an affiliated branch of the UK national Samaritans charity organisation. The Charity has adopted the Samaritans branch model constitution.

(b) Appointment of Trustees

The Trustees of the Charity are responsible for its day-to-day management. The Director is appointed in accordance with the Director Selection Policy and he/she represents the Charity at the annual national Council of Samaritans meeting and oversees all aspects of Charity work in relation to the service it provides to callers.

The remaining Trustees are elected at the Annual General Meeting. No other body is entitled to appoint any of the Trustees. All Trustees receive continuing training. The Trustees who have served during the year are shown on page 1. There are no corporate trustees.

2. Objectives and activities**(a) Objects of the charity**

(i) To work for the assistance of persons who are suicidal, despairing or in distress, by providing a service to enable such persons to receive immediate help, compassion and support from members of the Charity and also where appropriate, in accordance with Samaritans procedure, to signpost them to persons having specialist or professional skills;

(ii) To support the central Samaritans charity and other recognised UK branches and affiliated charities of the central Samaritans charity.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

(continued)

2. Objectives and activities (continued)

(b) Principal activities undertaken

To achieve its objects the Charity works with other Samaritans UK branches to provide round-the-clock availability of a telephone support service through the Samaritans national toll-free telephone number 116123, and also responds to contacts made by e-mail, online chat and letter, and face to face at the Charity's offices, to enable members of the public to receive help and support whenever required. In addition it carries out outreach work, giving talks about its work to local groups. The Charity depends entirely on highly trained unpaid volunteers to carry out its work.

The Charity offers support to callers in distress by being there to listen and encourage the recognition and exploration of their options, and in doing so to help them find ways of coping with their distress without choosing to die by suicide. It also seeks to support those whose distress is less acute, in the hope that they will not reach the point of feeling that they wish to end their lives.

The Charity receives donations from members of the public and other organisations, operates a charity shop selling second-hand goods, and engages in other fundraising activities to enable it to fund its objectives.

The Trustees have complied with the duty set out in Section 4 of the Charities Act 2011 and in planning the Charity's activities pay due regard to the public benefit guidance published by the Charity Commission.

3. Financial review

A summary of the financial position and income and expenditure for the year is given on pages 6 to 11.

During the year ended 31st March 2021, the Charity achieved a surplus of income over expenditure of £25,048 (2020: £1,091). Total income was £73,065 (2020: £57,320) and resources expended were £48,017 (2020: £56,229).

Turnover from the Charity's shop for the year was £14,407 (2020: £28,129). The shop's performance continued to be badly affected by the Covid-19 pandemic, and as a result it suffered a trading deficit of £3,526 (2020: surplus of £3,501). However assistance in the form of support grants relating to the pandemic amounting to £27,885 (2020: £301) were received, resulting in a net contribution to funds of £24,359 for the year (£2020: 3,802).

Depreciation of the passenger lift which was installed in the Charity's premises in 2017 to improve access for volunteers has been included in these accounts. The cost is depreciated over five years at £7200 per year, and is now four-fifths written off.

At the end of the year the majority of the Charity's cash reserves were held with the COIF Charities Deposit Fund, managed by CCLA, one of the UK's leading managers of charitable funds. The funds on deposit with COIF at 31 March 2021 amounted to £85,000 (2020: £55,000).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

(continued)

4. Reserves policy

The Charity seeks to maintain a level of reserves sufficient to allow it to maintain the infrastructure necessary for it to carry on its operations, to provide a buffer against variations in cashflow and to allow for such contingencies as might reasonably be expected to arise.

The Trustees have reviewed the reserves held by the Charity and are of the opinion that under normal circumstances a level of unrestricted general reserves (current assets less current liabilities) between 12 and 18 months' recurring expenditure is an adequate and comfortable level to maintain. The reserves are currently within these limits.

A separate capital reserve is set up to reflect the net book value of the freehold property and other fixed assets.

5. Risk management

The Trustees acknowledge their responsibility to assess and manage the risks that face the Charity. Comprehensive risk management procedures are in place and risks in all areas of activities are regularly reviewed and monitored.

6. Trustees' responsibility statement

The Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources including the income and expenditure of the Charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees:

Duncan McAlpine
Director
17 May 2021

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
NORTHAMPTON SAMARITANS
FOR THE YEAR ENDED 31 MARCH 2021

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This report is on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 6 to 11.

Respective responsibilities of the trustees and the examiner

The Trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements;
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - accounts are prepared which accord with the accounting records and comply with the accounting requirements of the 2011 Act ;

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J R Cobley
Cobley Desborough
Chartered Certified Accountants and Chartered Tax Advisers
Artisans' House
7 Queensbridge
Northampton
NN4 7BF

Date: 25 June 2021

The notes on pages 8 to 11 form part of these financial statements.

NORTHAMPTON SAMARITANS**BALANCE SHEET AS AT 31 MARCH 2021**

	<u>Notes</u>	<u>31 March 2021</u> £	<u>31 March 2020</u> £
TANGIBLE FIXED ASSETS	6	65,077	72,277
CURRENT ASSETS			
Investment assets		85,000	55,000
Cash at bank and in hand		6,560	6,915
Accrued income and prepaid expenditure		490	888
		<u>92,050</u>	<u>62,803</u>
CURRENT LIABILITIES			
Amounts falling due within one year:			
Levy due to national Samaritans charity		-	-
Deferred income and accrued expenditure		852	3,853
		<u>852</u>	<u>3,853</u>
NET CURRENT ASSETS		<u>91,198</u>	<u>58,950</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£ 156,275</u>	<u>£ 131,227</u>
Represented by:-			
UNRESTRICTED FUNDS	7		
General reserves		71,799	58,257
Capital reserve		65,077	72,277
Friends of Northampton Samaritans fund		719	693
		<u>137,595</u>	<u>131,227</u>
RESTRICTED INCOME FUNDS	8		
General reserves		18,680	-
TOTAL FUNDS		<u>£ 156,275</u>	<u>£ 131,227</u>

Signed on behalf of the Trustees on 17 May 2021

Duncan McAlpine (Director)_____
Steve Broadbent (Treasurer)*The notes on pages 8 to 11 form part of these financial statements.*

NORTHAMPTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting

The accounts have been prepared using the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" and FRS 102, and on a going concern and an accruals basis.

(b) Fund accounting

Unrestricted charitable funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are subject to restrictions on expenditure imposed by the donor or the Trustees, or through the terms of an appeal.

(c) Incoming resources

Incoming resources are accounted for when receivable except when donors specify that donations and grants given to the Charity must be used in future accounting periods or when specified conditions are met, in which case the income is not included in incoming resources until those periods or until the conditions have been met.

(d) Donated goods

The value of goods donated for sale in the Charity's shop is recognised only as income when sold.

(e) Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off their cost less estimated residual value over their expected useful lives using the straight line method and the following annual rates:

Freehold property	0%
Property improvements	20%
Fixtures, fittings and equipment	50%

The Trustees consider that no provision is required for depreciation of freehold property because the market value of the property is substantially in excess of the balance sheet value.

2 PREMISES OVERHEADS

		<u>Year ended 31 March 2021</u>			<u>Year ended</u> <u>31 March</u> <u>2020</u>
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Rates, water, light and heat		2,881	-	2,881	3,741
Repairs and renewals		9,774	1,320	11,094	5,703
Cleaning and housekeeping		3,555	-	3,555	5,554
Office telephone and fax		1,619	-	1,619	1,525
Insurance		1,239	-	1,239	1,153
Depreciation of property improvements		7,200	-	7,200	7,200
Total for year		<u>26,268</u>	<u>1,320</u>	<u>27,588</u>	<u>24,876</u>
Allocated to:					
Direct charitable expenditure	80%	21,014	1,056	22,070	19,900
Cost of generating funds	10%	2,627	132	2,759	2,488
Management and administration	10%	2,627	132	2,759	2,488
		<u>26,268</u>	<u>1,320</u>	<u>27,588</u>	<u>24,876</u>

NORTHAMPTON SAMARITANS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

	<u>Year ended 31 March 2021</u>			<u>Year ended 31 March 2020</u>
	Unrestricted Funds £	Restricted Funds £	Total £	Total £
3 EXPENDITURE ON RAISING FUNDS				
Shop salary costs	8,627	7,454	16,081	20,067
Other shop overheads	1,852	-	1,852	4,260
Advertising and publicity (50% allocation)	72	-	72	204
Postage and stationery (33% allocation)	204	-	204	281
Share of premises overheads (see note 2)	2,627	132	2,759	2,488
	<u>13,382</u>	<u>7,586</u>	<u>20,968</u>	<u>27,300</u>
4 EXPENDITURE ON CHARITABLE ACTIVITIES				
Volunteer training and support costs	197	-	197	665
Volunteer travelling expenses	756	-	756	3,738
Advertising and publicity (50% allocation)	72	-	72	204
Postage and stationery (33% allocation)	204	-	204	281
Share of premises overheads (see note 2)	21,014	1,056	22,070	19,900
	<u>22,243</u>	<u>1,056</u>	<u>23,299</u>	<u>24,788</u>
All charitable activities are undertaken directly by the Charity.				
5 EXPENDITURE ON ADMINISTRATION				
Postage and stationery (33% allocation)	204	-	204	281
Independent examiner's fee	594	-	594	609
Bank charges	193	-	193	375
Room hire and functions	-	-	-	388
Contribution to central Samaritans charity	-	-	-	-
Share of premises overheads (see note 2)	2,627	132	2,759	2,488
	<u>3,618</u>	<u>132</u>	<u>3,750</u>	<u>4,141</u>

NORTHAMPTON SAMARITANS**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021****6 TANGIBLE FIXED ASSETS**

	Freehold property £	Property improvements £	Fixtures, fittings & equipment £	Total £
COST				
At 1 April 2020	69,297	65,105	33,951	168,353
Additions	-	-	-	-
At 31 March 2021	<u>69,297</u>	<u>65,105</u>	<u>33,951</u>	<u>168,353</u>
DEPRECIATION				
At 1 April 2020	11,422	50,703	33,951	96,076
Charge for the year	-	7,200	-	7,200
At 31 March 2021	<u>11,422</u>	<u>57,903</u>	<u>33,951</u>	<u>103,276</u>
NET BOOK VALUE				
At 31 March 2021	<u>57,875</u>	<u>7,202</u>	<u>-</u>	<u>65,077</u>
At 1 April 2020	<u>57,875</u>	<u>14,402</u>	<u>-</u>	<u>72,277</u>

7 UNRESTRICTED FUNDS

	General reserves £	Capital reserve £	Friends of Northampton Samaritans £	Total £
At 1 April 2020	58,257	72,277	693	131,227
Net surplus for the year	17,237	-	26	17,263
Transfer from capital reserve	7,200	(7,200)	-	-
Transfer to restricted funds	(10,895)	-	-	(10,895)
At 31 March 2021	<u>71,799</u>	<u>65,077</u>	<u>719</u>	<u>137,595</u>
Represented by:				
Tangible fixed assets	-	65,077	-	65,077
Investment assets	66,320	-	-	66,320
Other current assets	6,331	-	719	7,050
Current liabilities	(852)	-	-	(852)
	<u>71,799</u>	<u>65,077</u>	<u>719</u>	<u>137,595</u>

NORTHAMPTON SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8 RESTRICTED INCOME FUNDS	General reserves £	Capital reserve £	Friends of Northampton Samaritans £	Total £
At 1 April 2020	-	-	-	-
Net surplus for the year	7,785	-	-	7,785
Transfer from unrestricted funds	10,895	-	-	10,895
At 31 March 2021	<u>18,680</u>	<u>-</u>	<u>-</u>	<u>18,680</u>
Represented by:				
Investment assets	18,680	-	-	18,680
	<u>18,680</u>	<u>-</u>	<u>-</u>	<u>18,680</u>

The Trustees have committed to a project to refurbish, sound-proof and upgrade the Operations Room in the branch premises, which is the room used by Listening Volunteers to provide the service to callers. A budget of £20,000 has been allocated to the project, which is expected to be completed during the coming year.

Donations totalling £9,105 specifically earmarked as restricted funds for the project had already been received at 31 March 2021, of which £1,320 had been expended at that date leaving an unspent balance of £7,785. The Trustees have resolved to commit a further £10,895 out of general reserves to the project, and this has been transferred to the restricted fund as of 31 March 2021.

9 EMPLOYEE COSTS AND NUMBERS

Total employee costs for the period amounted to £16,081 (2020: £20,368), of which £nil (2020: £nil) related to employer's national insurance contributions and £117 (2020: £103) to employer's pension contributions. Grants amounting to £7,454 (2020: £301) were received from HM Government's Coronavirus Job Retention Scheme during the year in support of employment costs. The average number of employees during the period was 2 (2020: 2), and they are employed in the Charity's shop.

10 TRUSTEE REMUNERATION AND EXPENSES

No remuneration was paid to any Trustee in the year (2020: £nil) and no trustee claimed expenses (2020: one trustee claimed a total of £213 for reimbursement of travel and telephone expenses).

11 TAXATION

The Charity is registered with the Charity Commissioners under the provisions of the Charities Act 1960. In accordance with the provisions of s505 of the Income and Corporation Taxes Act 1988, no taxation is payable on any surplus of income over expenditure.

12 APPROVAL OF ACCOUNTS

The accounts were approved by the Trustees on 17 May 2021

NORTHAMPTON SAMARITANS**SHOP TRADING ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021**

	Year ended 31 March 2021		Year ended 31 March 2020	
	£	£	£	£
INCOME				
Trading income for the year		14,407		28,129
LESS EXPENSES				
Employment costs	16,081		20,368	
Card processing fees	865		805	
Stationery and postage	68		408	
Telephone	228		232	
Cleaning	196		286	
Repairs and maintenance	78		2,202	
Sundries	417		327	
		17,933		24,628
TRADING (DEFICIT)/SURPLUS FOR THE YEAR		(3,526)		3,501
Support grants received		27,885		301
CONTRIBUTION TO CHARITY FUNDS FOR THE YEAR		24,359		3,802

This page does not form part of the statutory accounts

NORTHAMPTON SAMARITANS**FRIENDS OF NORTHAMPTON SAMARITANS**
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Year ended 31 March 2021		Year ended 31 March 2020	
	£	£	£	£
INCOME AND EXPENDITURE ACCOUNT				
INCOME GENERATED DURING THE YEAR				
Tinshake collections	-		1,414	
Other fundraising activities	-		-	
Donations	26		-	
		26		1,414
LESS EXPENSES				
AGM catering	-		388	
Donation to the Branch	-		1,455	
		-		1,843
SURPLUS/(DEFICIT)FOR THE YEAR		26		(429)

BALANCE SHEET

CURRENT ACCOUNT WITH BRANCH				
Balance at 1 Apr 2020		693		1,122
Surplus/(Deficit)For The Year		26		(429)
Balance at 31 Mar 2021		719		693
RESERVES	£	719	£	693

The Friends of Northampton Samaritans is a volunteer fundraising group within the Charity. Its accounts are incorporated into the Charity's accounts.

This page does not form part of the statutory accounts.