

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Bolton Samaritans

Higsons Limited
Chartered Accountants
93 Market Street
Farnworth
Bolton
Lancashire
BL4 7NS

Bolton Samaritans

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for the Year Ended 31 March 2019

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Bolton Samaritans

Report of the Trustees **for the Year Ended 31 March 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Total incoming resources for the year were £38,270 (2018; £45,475). Net surplus for the year was £9,754 (2018; £7,852).

FINANCIAL REVIEW

Reserves policy

Total reserves at the year end were £212,410 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170604

Principal address

16 Bark Street East
Bolton
Lancashire
BL1 2BQ

Trustees

M Riley	Secretary	
P Nazeri	Treasurer	
J Berry	Secretary	- resigned 10.12.18
M Kennedy		
D Astley	Director	- appointed 1.10.18
P Matthews		- resigned 10.12.18
P Reynolds		- appointed 1.5.19

Independent examiner

Keith Higson FCA
Higsons Limited
Chartered Accountants
93 Market Street
Farnworth
Bolton
Lancashire
BL4 7NS

Approved by order of the board of trustees on 23 August 2019 and signed on its behalf by:

D Astley - Trustee

**Independent Examiner's Report to the Trustees of
Bolton Samaritans**

Independent examiner's report to the trustees of Bolton Samaritans

I report to the charity trustees on my examination of the accounts of the Bolton Samaritans (the Trust) for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Keith Higson FCA
Higsons Limited
Chartered Accountants
93 Market Street
Farnworth
Bolton
Lancashire
BL4 7NS

23 August 2019

Bolton Samaritans

Statement of Financial Activities
for the Year Ended 31 March 2019

		31.3.19 Unrestricted funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		18,206	28,024
Other trading activities	2	19,706	17,332
Investment income	3	358	119
Total		<u>38,270</u>	<u>45,475</u>
 EXPENDITURE ON			
Raising funds		12,567	13,518
Charitable activities			
Direct charitable expenditure		15,949	24,105
Total		<u>28,516</u>	<u>37,623</u>
 NET INCOME		<u>9,754</u>	<u>7,852</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		202,656	194,804
 TOTAL FUNDS CARRIED FORWARD		<u><u>212,410</u></u>	<u><u>202,656</u></u>

The notes form part of these financial statements

Bolton Samaritans

Balance Sheet
At 31 March 2019

		31.3.19 Unrestricted funds £	31.3.18 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	7	114,064	114,582
CURRENT ASSETS			
Debtors	8	3,443	14,598
Cash at bank		96,608	75,305
		<hr/>	<hr/>
		100,051	89,903
CREDITORS			
Amounts falling due within one year	9	(1,705)	(1,829)
		<hr/>	<hr/>
NET CURRENT ASSETS		98,346	88,074
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		212,410	202,656
		<hr/>	<hr/>
NET ASSETS		212,410	202,656
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		212,410	202,656
		<hr/>	<hr/>
TOTAL FUNDS		212,410	202,656
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on 23 August 2019 and were signed on its behalf by:

D Astley -Trustee

The notes form part of these financial statements

Bolton Samaritans

Notes to the Financial Statements **for the Year Ended 31 March 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
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No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Branch contribution

The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period. The cost of the branch contribution was previously accounted for on an accruals basis.

2. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Shop income	19,706	17,332
	<u> </u>	<u> </u>

Bolton Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

3. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	358	119
	<u>358</u>	<u>119</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

It is the policy of the charity to reimburse all expenses properly incurred and claimed by its volunteers in connection with its charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

5. STAFF COSTS

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

31.3.19	31.3.18
-	-
<u>-</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,024
Other trading activities	17,332
Investment income	119
Total	<u>45,475</u>
EXPENDITURE ON	
Raising funds	13,518
Charitable activities	
Direct charitable expenditure	24,105
Total	<u>37,623</u>
NET INCOME	<u>7,852</u>

Bolton Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward

194,804

TOTAL FUNDS CARRIED FORWARD

202,656

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2018 and 31 March 2019	<u>141,475</u>	<u>21,816</u>	<u>163,291</u>
DEPRECIATION			
At 1 April 2018	30,344	18,365	48,709
Charge for year	<u>-</u>	<u>518</u>	<u>518</u>
At 31 March 2019	<u>30,344</u>	<u>18,883</u>	<u>49,227</u>
NET BOOK VALUE			
At 31 March 2019	<u>111,131</u>	<u>2,933</u>	<u>114,064</u>
At 31 March 2018	<u>111,131</u>	<u>3,451</u>	<u>114,582</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Other debtors	<u>3,443</u>	<u>14,598</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade creditors	719	250
Other creditors	<u>986</u>	<u>1,579</u>
	<u>1,705</u>	<u>1,829</u>

Bolton Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	202,656	9,754	212,410
TOTAL FUNDS	<u>202,656</u>	<u>9,754</u>	<u>212,410</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,270	(28,516)	9,754
TOTAL FUNDS	<u>38,270</u>	<u>(28,516)</u>	<u>9,754</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	194,804	7,852	202,656
TOTAL FUNDS	<u>194,804</u>	<u>7,852</u>	<u>202,656</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,475	(37,623)	7,852
TOTAL FUNDS	<u>45,475</u>	<u>(37,623)</u>	<u>7,852</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	194,804	17,606	212,410
TOTAL FUNDS	<u>194,804</u>	<u>17,606</u>	<u>212,410</u>

Bolton Samaritans

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,745	(66,139)	17,606
TOTAL FUNDS	<u>83,745</u>	<u>(66,139)</u>	<u>17,606</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

Bolton Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2019

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,736	27,098
200 club	230	289
Other events	240	637
	<hr/>	<hr/>
	18,206	28,024
Other trading activities		
Shop income	19,706	17,332
Investment income		
Deposit account interest	358	119
	<hr/>	<hr/>
Total incoming resources	38,270	45,475
EXPENDITURE		
Raising donations and legacies		
Publicity	1,167	906
Other trading activities		
Premises & services	2,150	3,362
Shop rent	9,250	9,250
	<hr/>	<hr/>
	11,400	12,612
Charitable activities		
Premises & services costs	7,226	14,839
Travel expenses	594	893
Telephone	1,889	1,848
Postage and stationery	162	201
Bank charges	-	61
Volunteers' training & support	359	1,520
Fixtures and fittings	518	609
	<hr/>	<hr/>
	10,748	19,971
Support costs		
Governance costs		
AGM expenses	711	323
Branch contribution	3,860	3,151
Accountancy	630	660
	<hr/>	<hr/>
	5,201	4,134
Total resources expended	28,516	37,623
	<hr/>	<hr/>
Net income	<u>9,754</u>	<u>7,852</u>

This page does not form part of the statutory financial statements