

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2020  
for  
CRISTADELPHIAN SAMARITAN FUND**

**CHRISTADELPHIAN SAMARITAN FUND**

**Contents of the Financial Statements  
for the year ended 31 December 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13

## CHRISTADELPHIAN SAMARITAN FUND

### Report of the Trustees for the year ended 31 December 2020

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The trust was established to make donations to charitable organisations and to relieve persons from outside the Christadelphian community who are in poor or straitened circumstances or otherwise in need. The trust fulfils its objectives through grant making.

##### **Public benefit**

During the year the trust fulfilled its public benefit aims by way of its grants to various institutions from outside the Christadelphian community.

When planning grant making activities for the year, the trustees have considered the Commission's guidance on public benefit.

##### **Volunteers**

The trustees are grateful for the contribution made by volunteers in assisting the trust to carry out its activities. Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The trust has continued to make grants to a range of causes, including a number of payments to appeal funds set up in response to worldwide crises, thus fulfilling its public benefit aims. The major recipients are detailed in note 5 to the accounts.

#### **FINANCIAL REVIEW**

##### **Financial position**

The net incoming resources of the unrestricted fund for the year amounted to £18,528 and the fund balance carried forward at 31 December 2020 is £98,407.

The charity has been affected by the advent of the Covid-19 pandemic; this has resulted in reduced donation income during the year under review. However the receipt of a legacy has enabled the charity to maintain its grant making at a level comparable to the previous year.

##### **Reserves policy**

The reserves held are £98,407. The trustees have reviewed the reserves of the charity. This review included an assessment of the probable future levels of income and expenditure and the size and nature of the reserves. The review concluded that it was likely that there would be greater demands on the charity in the future and that the size of the reserves would enable the trustees to meet these calls on the charity.

#### **FUTURE PLANS**

The trustees intend to carry on providing grants in a manner similar to that of recent years.

## CHRISTADELPHIAN SAMARITAN FUND

### Report of the Trustees for the year ended 31 December 2020

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trust is an unincorporated trust, constituted under a trust deed dated 31 July 1991, and is Registered Charity number 1004457.

The trustees who served during the year are shown below. The trustees are appointed by the Board of Trustees. The trustees hold meetings quarterly, where they agree the trust's overall strategy and areas of activity such as investment, grant making, reserves and risk management.

The day-to-day administration of grants etc. is carried out by the Treasurer and the Secretary.

New trustees are provided with an induction pack which contains key information about the charity. They are also given information published by the Charity Commission on the duties and responsibilities of trustees.

The trustees have identified the major risks which the trust faces and procedures have been established to manage those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1004457

##### **Principal address**

Westhaven House  
Arleston Way  
Solihull  
West Midlands  
B90 4LH

##### **Trustees**

D P Ensell	Treasurer
J M Buckler	
R Miles	
E Briley	
P Bromage	
R Deedman	Assistant Secretary
M Halstead	Secretary
M D Leinster	

##### **Independent Examiner**

I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

##### **Solicitors**

Shakespeare Martineau LLP  
No. 1 Colmore Square  
Birmingham  
B4 6AA

**CHRISTADELPHIAN SAMARITAN FUND**

**Report of the Trustees  
for the year ended 31 December 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Caf Bank Ltd	Barclays Bank Plc
25 Kings Hill Avenue	Leicester
West Malling	LE87 2BB
Kent	
ME19 4JQ	

Approved by order of the board of trustees on 22 April 2021 and signed on its behalf by:

D P Ensell - Trustee

M Halstead - Trustee

**Independent Examiner's Report to the Trustees of  
Christadelphian Samaritan Fund**

---

**Independent examiner's report to the trustees of Christadelphian Samaritan Fund**

I report to the charity trustees on my examination of the accounts of Christadelphian Samaritan Fund (the Trust) for the year ended 31 December 2020.

**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 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.

I T Bidmead  
Institute of Chartered Accountants in England and Wales  
Stanley Yule Chartered Accountants  
Waterside House  
Waterside Business Park  
1649 Pershore Road  
Birmingham  
West Midlands  
B30 3DR

22 April 2021

**CHRISTADELPHIAN SAMARITAN FUND**

**Statement of Financial Activities  
for the year ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>149,583</b>	<b>1,125</b>	<b>150,708</b>	116,196
Investment income	3	<u>101</u>	<u>-</u>	<u>101</u>	<u>131</u>
<b>Total</b>		<b>149,684</b>	<b>1,125</b>	<b>150,809</b>	116,327
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Grants		<b>129,850</b>	<b>1,125</b>	<b>130,975</b>	134,211
Expenses		<b>346</b>	<b>-</b>	<b>346</b>	1,198
Other		<u>960</u>	<u>-</u>	<u>960</u>	<u>990</u>
<b>Total</b>		<b>131,156</b>	<b>1,125</b>	<b>132,281</b>	136,399
<b>NET INCOME/(EXPENDITURE)</b>		<b>18,528</b>	<b>-</b>	<b>18,528</b>	(20,072)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>79,879</u>	<u>-</u>	<u>79,879</u>	99,951
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>98,407</b></u>	<u><b>-</b></u>	<u><b>98,407</b></u>	<u>79,879</u>

The notes form part of these financial statements

**CHRISTADELPHIAN SAMARITAN FUND**

**Balance Sheet  
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	5,610	-	5,610	5,269
Cash at bank		<u>93,787</u>	<u>-</u>	<u>93,787</u>	<u>75,600</u>
		<b>99,397</b>	<b>-</b>	<b>99,397</b>	80,869
<b>CREDITORS</b>					
Amounts falling due within one year	9	(990)	-	(990)	(990)
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>NET CURRENT ASSETS</b>					
		<b>98,407</b>	<b>-</b>	<b>98,407</b>	79,879
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>NET ASSETS</b>					
		<u>98,407</u>	<u>-</u>	<u>98,407</u>	<u>79,879</u>
<b>FUNDS</b>					
Unrestricted funds	10			<u>98,407</u>	<u>79,879</u>
<b>TOTAL FUNDS</b>					
				<u>98,407</u>	<u>79,879</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2021 and were signed on its behalf by:

D P Ensell - Trustee

M Halstead - Trustee



## CHRISTADELPHIAN SAMARITAN FUND

### Notes to the Financial Statements for the year ended 31 December 2020

---

#### 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 2019)', 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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure. Other expenditure is included on the accruals basis.

##### **Governance costs**

Governance costs include all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include all costs related to the independent examiners report and other sundry expenditure

##### **Taxation**

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is charged to the category of expenditure for which it was incurred.

Tax recovered from voluntary income received under gift aid is recognised, where material, when the related income is receivable and is allocated to the income category to which the income relates.

##### **Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### **Volunteers**

Because of the difficulties in quantifying economic value to the volunteers' time their contribution has not been included in the statement of financial activities.

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Ecclesial Donations	48,296	60,139
Individual Donations	10,950	18,766
Gift aid	19,263	16,760
Legacies	<u>72,199</u>	<u>20,531</u>
	<u><b>150,708</b></u>	<u><b>116,196</b></u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u><b>101</b></u>	<u><b>131</b></u>

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Grants	130,975	-	130,975
Expenses	<u>-</u>	<u>346</u>	<u>346</u>
	<u><b>130,975</b></u>	<u><b>346</b></u>	<u><b>131,321</b></u>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**5. GRANTS PAYABLE**

The total grants paid to institutions during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Action Aid	<b>2,000</b>	2,000
British Red Cross	<b>2,000</b>	2,000
Christadelphian Meal a Day re Cameroon	<b>1,250</b>	-
Christine Witcutt Memorial Fund	-	2,000
DEC - Coronavirus Appeal	<b>5,000</b>	-
DEC - Cyclone Idai	-	16,104
DEC - Cyclone Kenneth	-	5,000
DEC - Indonesia	-	5,661
Heritage Children	<b>1,000</b>	2,000
Jewish Clothing Relief	<b>1,000</b>	1,000
Oxfam - Hidden Crises	-	7,500
Oxfam Beirut	<b>5,000</b>	-
Oxfam	<b>2,000</b>	2,000
Save The Children	<b>2,000</b>	2,000
ShelterBox Trust	<b>2,000</b>	2,000
South Yorkshire Community Foundation	-	1,000
The Trussell Trust	<b>2,000</b>	2,000
UNHCR UK	<b>5,000</b>	-
UNICEF	<b>5,000</b>	2,000
UNICEF UK	<b>2,000</b>	-
UNICEF - Children in Yemen	-	5,485
Other	<b>93,725</b>	74,460
	<hr/> <b>£130,975</b> <hr/>	<hr/> <b>£134,210</b> <hr/>

**6. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	-	<b>960</b>	<b>960</b>
Expenses	<b>88</b>	<b>258</b>	<b>346</b>
	<hr/> <b>88</b> <hr/>	<hr/> <b>1,218</b> <hr/>	<hr/> <b>1,306</b> <hr/>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**6. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Finance**

	<b>2020</b>	<b>2019</b>
	Expenses	Total activities
	£	£
Bank charges	<u>88</u>	<u>60</u>

**Governance costs**

	<b>Other resources expended</b>	<b>Expenses</b>	<b>2020</b>	<b>2019</b>
	£	£	Total activities	Total activities
	£	£	£	£
Sundries	-	258	258	658
Independent examination	960	-	960	990
Legal fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>480</u>
	<u>960</u>	<u>258</u>	<u>1,218</u>	<u>2,128</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

**Trustees' expenses**

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the year.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	<b>2019</b>
	£	£
Other debtors	1,917	1,916
Income Tax Debtor	<u>3,693</u>	<u>3,353</u>
	<u>5,610</u>	<u>5,269</u>

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accrued expenses	<u>990</u>	<u>990</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	<b>79,879</b>	<b>18,528</b>	<b>98,407</b>
	<u>79,879</u>	<u>18,528</u>	<u>98,407</u>
<b>TOTAL FUNDS</b>	<b><u>79,879</u></b>	<b><u>18,528</u></b>	<b><u>98,407</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>149,684</b>	<b>(131,156)</b>	<b>18,528</b>
<b>Restricted funds</b>			
Wateraid	<b>200</b>	<b>(200)</b>	-
DEC Coronavirus	<b>100</b>	<b>(100)</b>	-
2020 Beirut Explosion	<b>825</b>	<b>(825)</b>	-
	<u>1,125</u>	<u>(1,125)</u>	-
<b>TOTAL FUNDS</b>	<b><u>150,809</u></b>	<b><u>(132,281)</u></b>	<b><u>18,528</u></b>

CHRISTADELPHIAN SAMARITAN FUND

Notes to the Financial Statements - continued  
for the year ended 31 December 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	99,114	(20,700)	1,465	79,879
<b>Restricted funds</b>				
British Red Cross - Indonesia	125	(125)	-	-
Cyclones Idai & Kenneth and Africa Floods Relief	-	1,353	(1,353)	-
DEC - Indonesia	361	(299)	(62)	-
Medecins Sans Frontieres - Syria	25	-	(25)	-
Mercy Ships	25	(25)	-	-
Myanmar - DEC	125	(125)	-	-
Oxfam - Democratic Republic of the Congo	25	-	(25)	-
Shelter Box Myanmar	125	(125)	-	-
Sight Savers International	13	(13)	-	-
Wateraid	13	(13)	-	-
	<u>837</u>	<u>628</u>	<u>(1,465)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>99,951</u>	<u>(20,072)</u>	<u>-</u>	<u>79,879</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,188	(127,888)	(20,700)
<b>Restricted funds</b>			
British Red Cross - Indonesia	-	(125)	(125)
Crisis	150	(150)	-
Cyclones Idai & Kenneth and Africa Floods Relief	7,942	(6,589)	1,353
DEC - Indonesia	362	(661)	(299)
Mercy Ships	-	(25)	(25)
Myanmar - DEC	-	(125)	(125)
Shelter Box Myanmar	-	(125)	(125)
Sight Savers International	-	(13)	(13)
UNICEF - Yemen	485	(485)	-
Wateraid	200	(213)	(13)
	<u>9,139</u>	<u>(8,511)</u>	<u>628</u>
<b>TOTAL FUNDS</b>	<u>116,327</u>	<u>(136,399)</u>	<u>(20,072)</u>

**CHRISTADELPHIAN SAMARITAN FUND**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

---

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.