

REGISTERED CHARITY NUMBER: 1004457

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CHRISTADELPHIAN SAMARITAN FUND**

CHRISTADELPHIAN SAMARITAN FUND

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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CHRISTADELPHIAN SAMARITAN FUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 £19,737 and the total fund balance carried forward at 31 December 2023 is £216,962.

Reserves policy

The reserves held are £216,962. 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 2023

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

M Davies FCA
Prime
Chartered Accountants
161 Newhall Street
Birmingham
B3 1SW

Solicitors

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

Bankers

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

CHRISTADELPHIAN SAMARITAN FUND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Approved by order of the board of trustees on 25th April 2024 and signed on its behalf by:



.....
D P Ensell - 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 2023.

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').

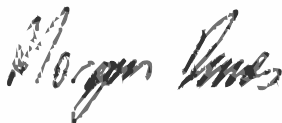
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



M Davies FCA

Prime
Chartered Accountants
161 Newhall Street
Birmingham
B3 1SW

Date: 14.06.2024

CHRISTADELPHIAN SAMARITAN FUND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	158,824	28,335	187,159	247,006
Investment income	3	2,647	-	2,647	297
Total		161,471	28,335	189,806	247,303
EXPENDITURE ON					
Raising funds		2,150	-	2,150	-
Charitable activities					
Grants	4	138,389	29,680	168,069	168,647
Expenses		-	-	-	1,822
Other		-	-	-	1,161
Total		140,539	29,680	170,219	171,630
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	20,932 (1,195)	(1,345) 1,195	19,587 -	75,673 -
Net movement in funds		19,737	(150)	19,587	75,673
RECONCILIATION OF FUNDS					
Total funds brought forward		197,225	150	197,375	121,702
TOTAL FUNDS CARRIED FORWARD		216,962	-	216,962	197,375

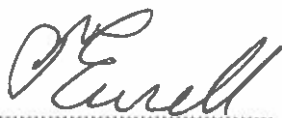
The notes form part of these financial statements

CHRISTADELPHIAN SAMARITAN FUND

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	8	4,472	-	4,472	6,395
Cash at bank		214,110	-	214,110	192,130
		<u>218,582</u>	<u>-</u>	<u>218,582</u>	<u>198,525</u>
CREDITORS					
Amounts falling due within one year	9	(1,620)	-	(1,620)	(1,150)
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
NET CURRENT ASSETS					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
NET ASSETS					
		<u>216,962</u>	<u>-</u>	<u>216,962</u>	<u>197,375</u>
FUNDS					
Unrestricted funds	10			216,962	197,225
Restricted funds				-	150
TOTAL FUNDS				<u>216,962</u>	<u>197,375</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th April 2024 and were signed on its behalf by:



.....
D P Ensell - Trustee



.....
M Halstead - Trustee

The notes form part of these financial statements

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.

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 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Ecclesial Donations	55,614	162,637
Individual Donations	76,214	36,906
Gift aid	17,096	20,578
Legacies	38,235	26,885
	<u>187,159</u>	<u>247,006</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	2,647	297
	<u>2,647</u>	<u>297</u>

4. CHARITABLE ACTIVITIES COSTS

Grants		Grant funding of activities (see note 5) £ 168,069
		<u>168,069</u>

CHRISTADELPHIAN SAMARITAN FUND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. GRANTS PAYABLE

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

	2023	2022
	£	£
Action Aid	2,000	2,000
British Red Cross	2,000	2,000
British Red Cross - Gaza Morocco Libya	450	-
British Red Cross - Moroccan Earthquake Appeal	5,300	-
British Red Cross - Pakistan	173	-
British Red Cross - Turkey	261	-
British Red Cross - Ukraine	30	-
Children of Peace	1,875	-
Disaster Emergency Committee - Pakistan Floods	60	8,904
Disaster Emergency Committee - Turkey/Syria Earthquake	3,415	-
Disaster Emergency Committee - Ukraine	-	13,041
IRC - Iranian Relief	1,808	-
Magen David Adom	5,000	-
Malawi Relief Fund	300	-
Oxfam	2,000	2,000
Oxfam - East Africa	-	10,000
Oxfam - Somalia	-	5,000
Oxfam - Turkey/Syria Earthquake	17,322	-
Relief International - Iran	2,021	-
Save The Children	-	2,000
Save The Children - Afghanistan	-	7,002
Save The Children - East Africa Famine	-	800
ShelterBox Trust	3,000	3,000
Shelterbox Trust - Libya Flood Appeal	5,700	-
Shelterbox Trust - Turkey/Syria Earthquake	12,328	-
STFC Philanthropy	2,000	-
STFC Philanthropy - Gaza Israel	5,000	-
The Trussell Trust	5,000	5000
The United Kingdom Commit	2,000	-
Unicef	-	2,000
Unicef - Ukraine	50	-
Unicef - Yemen	245	-
Water Aid	-	200
Other	88,731	99,700
	168,069	168,647

CHRISTADELPHIAN SAMARITAN FUND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other trading activities	<u>34</u>	<u>2,116</u>	<u>2,150</u>

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

Finance

	2023 Other trading activities £	2022 Total activities £
Bank charges	<u>34</u>	<u>131</u>

Governance costs

	2023 Other trading activities £	2022 Total activities £
Sundries	116	1,516
Independent examination	2,000	1,161
Legal fees	-	175
	<u>2,116</u>	<u>2,852</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	1,915
Income Tax Debtor	<u>4,472</u>	<u>4,480</u>
	<u>4,472</u>	<u>6,395</u>

CHRISTADELPHIAN SAMARITAN FUND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>1,620</u>	<u>1,150</u>

10. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	197,225	20,932	(1,195)	216,962
Restricted funds				
Disaster Emergency Committee -				
Pakistan Floods	-	(60)	60	-
Shelter	150	(150)	-	-
Children of Peace	-	(375)	375	-
Iran	-	(75)	75	-
Morocco/Libya/Gaza	-	(250)	250	-
Turkey/Syria Earthquake	-	(435)	435	-
	<u>150</u>	<u>(1,345)</u>	<u>1,195</u>	<u>-</u>
TOTAL FUNDS	<u>197,375</u>	<u>19,587</u>	<u>-</u>	<u>216,962</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,471	(140,539)	20,932
Restricted funds			
Disaster Emergency Committee -			
Pakistan Floods	173	(233)	(60)
Save The Children - Yemen Crisis	245	(245)	-
Shelter	-	(150)	(150)
Ukraine	80	(80)	-
Children of Peace	1,500	(1,875)	(375)
Iran	1,946	(2,021)	(75)
Malawi	300	(300)	-
Morocco/Libya/Gaza	1,200	(1,450)	(250)
Turkey/Syria Earthquake	22,891	(23,326)	(435)
	<u>28,335</u>	<u>(29,680)</u>	<u>(1,345)</u>
TOTAL FUNDS	<u>189,806</u>	<u>(170,219)</u>	<u>19,587</u>

CHRISTADELPHIAN SAMARITAN FUND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	121,702	75,913	(390)	197,225
Restricted funds				
Disaster Emergency Committee - Pakistan Floods	-	(297)	297	-
Shelter	-	150	-	150
Ukraine	-	(93)	93	-
	-	(240)	390	150
TOTAL FUNDS	121,702	75,673	-	197,375

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,596	(151,683)	75,913
Restricted funds			
Disaster Emergency Committee - Pakistan Floods	3,607	(3,904)	(297)
Save The Children - Afghanistan	2,002	(2,002)	-
Save The Children - East Africa Famine	800	(800)	-
Shelter	150	-	150
Ukraine	12,948	(13,041)	(93)
Wateraid	200	(200)	-
	19,707	(19,947)	(240)
TOTAL FUNDS	247,303	(171,630)	75,673

CHRISTADELPHIAN SAMARITAN FUND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.