

THE SAMARITANS
BRIERLEY HILL BRANCH

STATEMENT OF ACCOUNTS

YEAR ENDED 31ST MARCH 2019

THE SAMARITANS
BRIERLEY HILL BRANCH
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

Independent Examiner's Report to the Trustees of The Samaritans of Brierley Hill

We report on the accounts of The Samaritans of Brierley Hill for the year ended 31st March 2019, which are set out on Pages 2 - 4.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

French Ludlam & Co Limited

FRENCH LUDLAM & CO LIMITED
Statutory Auditors and Accountants

Kingswinford
28 May 2019

THE SAMARITANS
BRIERLEY HILL BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2019

2018

£	£		£	£
		<u>INCOME</u>		
	8,033	Fundraising	8,548	
8,033	-	Less fundraising expenses	-	8,548
4,071		Donations and grants		32,441
680		Rental income		670
450		Received for prison work		500
0		Gift Aid received		1,206
80		Interest received		133
<u>13,314</u>				<u>43,499</u>
		<u>EXPENDITURE</u>		
	300	Donation to Matala Branch	-	
2,126		Maintenance of centre	5,760	
1,062		Insurance	1,205	
3,485		Heat, light and water	3,519	
381		Printing and stationery	194	
1,927		Postage, telephone and travelling	2,195	
421		Publicity	302	
1,043		Centre cleaning and refreshments	847	
-		Training	32	
533		Branch contribution	1,740	
1,091		Sundry expenses	591	
-		Refurbishment costs	8,367	
18,195	5,827	Depreciation	5,461	30,212
<u>(4,881)</u>		<u>(DEFICIT)/SURPLUS FOR THE YEAR</u>		<u>13,287</u>

ACCOUNTANTS REPORT

We certify the annexed summary accounts are in accordance with the full accounts of the branch.
A copy of the full accounts are available on request.

FRENCH LUDLAM AND CO LIMITED
Registered Auditors and Accountants
Kingswinford
28 May 2019

THE SAMARITANS
BRIERLEY HILL BRANCH

BALANCE SHEET

31st March 2018

31ST MARCH 2019

£

£

£

£

FIXED ASSETS

		Freehold land and buildings at cost		
	112,403	as at 31st March 2018	109,193	
109,193	<u>3,210</u>	Less depreciation	<u>3,210</u>	105,983
	8,296	Fixtures and equipment	5,679	
	-	as at 31st March 2018	-	
	<u>8,296</u>	Additions less disposals during the year	<u>5,679</u>	
5,679	<u>2,617</u>	Less depreciation	<u>2,250</u>	3,429
<u>114,872</u>				<u>109,412</u>

CURRENT ASSETS

123	Debtors and prepayments	614
	Cash at bank	
14,597	Current account	18,622
10,000	Shawbrook Bank 60 day notice account	25,000
<u>24,720</u>		<u>44,236</u>

CURRENT LIABILITIES

<u>1,546</u>	Creditors	<u>2,315</u>
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23,174

NET CURRENT ASSETS

41,921

138,046

TOTAL NET ASSETS

151,333

Represented by:

142,927	Balance as at 31st March 2018	138,046
<u>138,046</u>	(Deficit)/Surplus For The Year	<u>13,287</u>
		<u>151,333</u>

ACCOUNTANTS REPORT

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FRENCH LUDLAM AND CO LIMITED
Registered Auditors and Accountants
Kingswinford
28 May 2019

THE SAMARITANS
BRIERLEY HILL BRANCH
NOTES TO THE ACCOUNTS

1) Accounting Policies

- a) Basis of accounting. These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities ("the Charities SORP 2015"), and with the Charities Act 2011.
- b) Voluntary income received by way of donations and gifts is included in the Statement of Financial Activities (the "SOFA") when received. Gifts in kind are valued and brought in as income and the appropriate expenditure.
- c) Gross fundraising income from events organised by the charity itself is included in the SOFA when received. Where deemed material, fundraising proceeds not yet received by the charity at the year end have also been taken to income at the Trustees' estimate of likely receivable amount.
- d) Covenant, Gift Aid and other income received by the charity in respect of which a claim for repayment of tax has or will be made is grossed up for the tax recoverable and this gross amount recognised in the SOFA.
- e) Income from legacies is included in the SOFA when received or when the Trustees are satisfied the charity has a legally enforceable right of receipt of a conservatively measurable sum.
- f) Revenue grants for immediate financial support and assistance are recognised in the SOFA on receipt and on satisfaction of any preconditions.
- g) Depreciation is provided on all tangible fixed assets of material value held by the charity for its own use on a straight line basis so as to write off their cost over their estimated useful lives as follows:

Freehold buildings	2% - straight line basis
Fixtures and equipment	15% - straight line basis

2) Staff Costs and Numbers

No members of staff were employed by the charity during the year.

3) Reconciliation of Funds

All funds held are available for the ordinary purposes of the charity.

- 4) As part of a restructuring of the national Samaritans organisation, on 1 October 2016, the assets, liabilities and activities of The Samaritans Brierley Hill Branch ("the Charity") were transferred to a new Charitable Incorporation Organisation (CIO). The transfer to the new CIO had no effect on the operations of the branch.
- 5) Included in grants are monies received specifically for the 45th Anniversary Refurbishment Project. The Grantors are as follows:

National Lottery	£10,000
Edward Cadbury Charitable Trust	£1,000
GJW Turner Trust	£2,000
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	£13,000