

SAMARITANS CARLISLE

England & Wales · Charity number 1165227

Details

Status Registered

Legal form CIO

Registered 2016-01-19

Register [View on the Charity Commission register](#)

Contact

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123 Botchergate
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Website <http://www.samaritans.org/branches/samaritans-carlisle>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1) TO ENABLE PERSONS IN CARLISLE AND THE SURROUNDING AREA AS WELL AS ELSEWHERE WHO ARE EXPERIENCING FEELINGS OF DISTRESS OR DESPAIR, INCLUDING THOSE WHO MAY BE AT RISK OF SUICIDE, TO RECEIVE CONFIDENTIAL EMOTIONAL SUPPORT AT ANY TIME OF THE DAY OR NIGHT IN ORDER TO IMPROVE THEIR EMOTIONAL HEALTH AND TO REDUCE THE INCIDENCE OF SUICIDE;2) TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND3) TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,923	£38,342	-	-
2024-03-31	£33,245	£39,751	-	-
2023-03-31	£35,338	£52,545	-	-
2022-03-31	£50,882	£61,099	-	-
2021-03-31	£43,008	£38,029	-	-

Trustees

Name	Role	Appointed
Richard Adam Beaty	Chair	2025-09-10
Alison Mary Stewart		2024-10-02
Anna Jane Meeks		2024-10-02
Linda Brown		2022-10-05
Paul Lindsay		2023-10-04

Linked charities

- SAMARITANS CARLISLE (1165227-1)

SAMARITANS CARLISLE

England & Wales - Charity number 1165227

Accounts

CHARITY REGISTRATION NUMBER: 1165227

SAMARITANS CARLISLE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2025**

SAMARITANS CARLISLE

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YEAR ENDED 31 MARCH 2025

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SAMARITANS CARLISLE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in its governing document are: 1) To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide. 2) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. And 3) To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

The charity operates a telephone helpline where individuals can speak to trained volunteers and receive confidential emotional support.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Overall income for the year was £30,923 (2024: £33,245) and expenditure £38,342 (2024: £39,751), resulting in an overall deficit of funds of £7,419 (2024: £6,506).

During the year 1 April 2024 to 31 March 2025:

- The Carlisle branch benefited from the excellent work of about 78 volunteers.
- Listening Volunteers spent over 5,940 hours of their time staffing our helpline.
- Shift Leaders spent over 7,500 hours of their time, on call, supporting our Listening Volunteers.
- Shop Volunteers spent over 2,600 hours of their time running our charity shop and providing 52% of our income.
- This allowed us to answer and make 11,433 telephone calls from and to the users of our service.

During the year, the branch ran 941 shifts, which means that, on average, each Listening Volunteer took about 6 calls when on duty.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Policy on reserves

The trustees have considered the level of reserves they require and have concluded that this should amount to the equivalent of 18 months operating costs. The charity holds liquid reserves of £73,714 at the end of the year. The reserves figure in the accounts would currently allow the charity to operate for 23 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Samaritans Carlisle is a Charitable Incorporated Organisation (CIO) which was first registered as a charity on 19 January 2016 and operates as a separate independent charity. The charity commenced operating on 1 April 2016. The charity is however recognised as an affiliated branch of the national Samaritans charitable company, company number 00757372 and registered charity 219432.

Samaritans Carlisle operates under a model constitution for Samaritan branches. The constitution is dated 11 December 2015. The charity is registered with the Charity Commission under number 1165227. The principal office of the charity is 123 Botchergate, Carlisle, CA1 1RZ.

Recruitment and appointment of trustees

New trustees of the charity are elected at the Annual General Meeting each year. The members of the charity elect the elected trustees following the nominations made. The trustees may appoint (co-opt) up to two additional trustees (co-opted trustees), so long as the total number of trustees does not exceed thirteen. The branch director may appoint one of the other trustees as vice-director.

Mrs A Stewart, Mrs F Whelan and Ms A J Meeks were appointed trustees on 4 October 2024. Mr R G Currie, resigned as a trustee on 4 October 2024.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and no trustee remuneration was paid in the year. Some of the trustees have claimed volunteer expenses, details of which can be found in note 9 to the financial statements.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2025

Organisational structure

The trustees of the charity manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

As a result of a proposed strategy by the national Samaritans charitable company, this charity replaced the previously unincorporated charity known as Samaritans Carlisle, charity number 501119. The unincorporated charity ceased on 31 March 2016 and the charities merged on 1 April 2016. This transaction was accounted for as a charity merger. This charity remains as the sole trustee of the old unincorporated charity and incorporates all funds held by the old charity.

Risk management

The trustees have considered the risks to which the charity is exposed and these have been documented in a risk register. The trustees are taking action to address these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number

1165227

Principal Office

123 Botchergate
Carlisle
CA1 1RZ

Independent examiner

Mr J W A Cruickshank
James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

Bankers

Cumberland Building Society
Cumberland House
Cooper Way
Carlisle
CA3 0JF

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2025

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Mrs L Brown
Mrs M Kirwan
Mr R G Currie, (Treasurer) (resigned 4th October 2024)
Mr P Lindsay
Mrs F M Kaye-Krzeczkowsk
Mr D P Kerry, (Director)
Ms A J Meeks (Treasurer) (appointed 4th October 2024)
Mrs A Stewart (appointed 4th October 2024)
Mrs F Whelan (Secretary) (appointed 4th October 2024)

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 23rd June 2025 and signed on its behalf by:

.....
Ms A J Meeks
Treasurer

SAMARITANS CARLISLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS CARLISLE

I report to the charity trustees on my examination of the accounts of Samaritans Carlisle (the charity) for the year ended 31 March 2025 which are set out on pages 8 to 20.

Responsibilities and basis of report

As the charity trustees of Samaritans Carlisle, 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samaritans Carlisle 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.

.....
Mr J W A Cruickshank
Independent Examiner

James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

Date 22nd July 2025

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

				31 March 2025 (Combined figures) Total £	31 March 2024 (Combined figures) Total £
	Note	Unrestricted £	Restricted £		
Income from:					
Donations and grants receivable	2	10,710	-	10,710	9,662
Other trading activities	3	17,745	-	17,745	22,334
Investment income	4	2,468	-	2,468	1,249
Total income		30,923	-	30,923	33,245
Expenditure on:					
Raising funds	5	(4,032)	-	(4,032)	(4,771)
Charitable activities	6	(34,310)	-	(34,310)	(34,980)
Total expenditure		(38,342)	-	(38,342)	(39,751)
Net movement in funds		(7,419)	-	(7,419)	(6,506)
Reconciliation of funds					
Total funds brought forward		255,599	-	255,599	262,105
Total funds carried forward	16	248,180	-	248,180	255,599

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

				31 March 2024 (Combined figures) Total funds £
	Note	Unrestricted £	Restricted £	
Income from:				
Donations and grants receivable	2	6,036	3,626	9,662
Other trading activities	3	22,334	-	22,334
Investment income	4	1,249	-	1,249
Total income		29,619	3,626	33,245
Expenditure on:				
Raising funds	5	(4,771)	-	(4,771)
Charitable activities	6	(30,301)	(4,679)	(34,980)
Total expenditure		(35,072)	(4,679)	(39,751)
Net movement in funds		(5,453)	(1,053)	(6,506)
Reconciliation of funds				
Total funds brought forward		261,052	1,053	262,105
Total funds carried forward	16	255,599	-	255,599

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 are shown in note 16.

SAMARITANS CARLISLE**BALANCE SHEET AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	177,267	181,448
Current assets			
Debtors	14	3,359	5,044
Cash at bank and in hand		<u>73,714</u>	<u>77,486</u>
		77,073	82,530
Creditors: Amounts falling due within one year	15	<u>(6,160)</u>	<u>(8,379)</u>
Net current assets		<u>70,913</u>	<u>74,151</u>
Net assets		<u>248,180</u>	<u>255,599</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	-
Unrestricted income funds			
Unrestricted funds		<u>248,180</u>	<u>255,599</u>
Total funds	16	<u>248,180</u>	<u>255,599</u>

The financial statements on pages 8 to 27 were approved by the trustees, and authorised for issue on 23rd June 2025 and signed on their behalf by:

.....
Ms A J Meeks
Treasurer

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samaritans Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Voluntary income including donations, gifts and legacies that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Investment income

Investment income is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Freehold Property
Fixtures, Fittings and Equipment
Computer Equipment

Depreciation method and rate

2% straight line
3 years straight line
3 years straight line

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Impairment

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE

	Unrestricted		Total 2025 £	Total 2024 £
	General £	Restricted £		
Donations	10,710	-	10,710	6,036
Grants	-	-	-	3,626
	10,710	-	10,710	9,662

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted General £	Total 2025 £	Total 2024 £
Trading income;			
Shop income	16,322	16,322	18,813
Events income;			
Fundraising events	1,423	1,423	3,521
	17,745	17,745	22,334

4 INVESTMENT INCOME

	Unrestricted General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Bank interest receivable	2,468	2,468	1,249
	2,468	2,468	1,249

SAMARITANS CARLISLE

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(CONTINUED)**

5 EXPENDITURE ON RAISING FUNDS

Costs of trading activities

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Fundraising and trading costs:			
Fundraising expenses	537	537	211
Shop costs	3,495	3,495	4,560
	<u>4,032</u>	<u>4,032</u>	<u>4,771</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
Centre overheads	7,048	-	7,048	7,751
Centre maintenance	7,853	-	7,853	7,344
Project management - general	-	-	-	119
Telephone	740	-	740	1,432
Office expenses	20	-	20	356
Copier lease	172	-	172	407
Branch contribution to Samaritans Central Charity	1,540	-	1,540	2,604
Bank charges	261	-	261	63
Volunteer expenses	11,578	-	11,578	9,007
Promotion and outreach	21	-	21	11
Depreciation	4,570	-	4,570	5,579
Training costs	157	-	157	8
Governance costs	350	-	350	300
	<u>34,310</u>	<u>-</u>	<u>34,310</u>	<u>34,980</u>

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Centre	<u>33,960</u>	<u>350</u>	<u>34,310</u>	<u>34,980</u>

£34,310 (2024 - £30,301) of the above expenditure was attributable to unrestricted and £- (2024 - £4,679) to restricted.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs £	Total 2025 £	Total 2024 £
Examination of the financial statements	350	350	300

8 NET INCOMING/OUTGOING RESOURCES

Net outgoing resources for the year include:

	2025 £	2024 £
Operating leases - plant and machinery	172	407
Depreciation of fixed assets	4,570	5,579

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Travel, office expenses, and centre overheads of £3,770 were reimbursed to three trustees (2024: travel, office expenses, fundraising expenses and centre overheads of £846 were reimbursed to four trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 STAFF COSTS

The average head count of employees during the period was Nil (2023: Nil).

No employee received emoluments of more than £60,000 during the year

11 INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Examination of the financial statements	350	300

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

12 TAXATION

The charity is a registered charity and is therefore exempt from taxation

13 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost				
At 1 April 2024	216,968	779	6,014	223,761
Additions during the year		389		389
At 31 March 2025	216,968	1,168	6,014	224,150
Depreciation				
At 1 April 2024	35,520	779	6,014	42,313
Charge for the year	4,440	130	-	4,570
At 31 March 2025	39,960	909	6,014	46,883
Net book value				
At 31 March 2025	177,008	259	-	177,267
At 31 March 2024	181,448	-	-	181,448

14 DEBTORS

	2025 £	2024 £
Prepayments and accrued income	3,359	5,044

15 CREDITORS: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,196	2,465
Accruals	3,964	5,914
	6,160	8,379

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

16 FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General funds	252,599	30,923	(38,342)	245,180
<i>Designated</i>				
Lift maintenance and repair	3,000	-	-	3,000
	3,000	-	-	3,000
Total unrestricted funds	255,599	30,923	(38,342)	248,180
Restricted funds				
	-	-	-	-
Total funds	255,599	30,923	(38,342)	248,180

Designated funds

Lift maintenance and repair - The trustees established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during the financial year ended 31 March 2022.

Restricted funds

There were no restricted funds during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

16 FUNDS (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General funds	258,052	29,619	(35,072)	252,599
Designated Lift maintenance and repair	3,000	-	-	3,000
Total unrestricted funds	261,052	29,619	(35,072)	255,599
Restricted funds				
Cumbria Community Foundation				
COVID 19 Fund	566	-	(566)	-
Pears DCMS 1	487	-	(487)	-
Cumbria Community Foundation	-	3,626	(3,626)	-
	1,053	3,626	(4,679)	-
Total funds	262,105	33,245	(39,751)	255,599

Designated funds

Lift maintenance and repair - The trustees established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during the financial year ended 31 March 2022.

Restricted funds

Cumbria Community Foundation donated £3,626 on the 3 August 2023 to be used as funding for volunteers' expenses. This was entirely utilised in the year.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2025 £
Tangible fixed assets	177,267	-	177,267
Net current assets	70,913	-	70,913
Total net assets	248,180	-	248,180

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year

Accounts

CHARITY REGISTRATION NUMBER: 1165227

SAMARITANS CARLISLE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2024**

SAMARITANS CARLISLE

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YEAR ENDED 31 MARCH 2024

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SAMARITANS CARLISLE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2024

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in its governing document are: 1) To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide. 2) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. And 3) To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

The charity operates a telephone helpline where individuals can speak to trained volunteers and receive confidential emotional support.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Overall income for the year was £33,245 (2023: £35,338) and expenditure £39,751 (2023: £52,545), resulting in an overall deficit of funds of £6,506 (2023: £17,207).

During the year 1 April 2023 to 31 March 2024:

- The Carlisle branch benefited from the excellent work of about 90 volunteers.
- Listening Volunteers spent over 6,110 hours of their time staffing our helplines.
- Shift Leaders spent over 7,500 hours of their time, on call, supporting our Listening Volunteers.
- Shop Volunteers spent over 3,000 hours of their time running our charity shop and providing 40% of our income.
- And all of this to allow us to answer 13,419 telephone calls from the users of our service.

During the year, the branch ran 969 shifts, which means that, on average, each Listening Volunteer took about 7 calls when on duty.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Policy on reserves

The trustees have considered the level of reserves they require and have concluded that this should amount to the equivalent of 18 months operating costs. The charity holds liquid reserves of £77,486 at the end of the year. The reserves figure in the accounts would currently allow the charity to operate for 23 months.

Significant events

A continuing rise in the cost of fuel and other transport methods looked like it would have a significant impact on the running costs of the branch, with a potentially large increase in volunteer expenses which would need to be covered. Fortunately, this was largely offset by the receiving of a grant of £3,626 from the Cumbria Community Foundation to cover costs, meaning the branch did not have to significantly rely on reserves. A solid reserve policy does, however, allow flexibility with the finances should a similar issue arise again in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Samaritans Carlisle is a Charitable Incorporated Organisation (CIO) which was first registered as a charity on 19 January 2016 and operates as a separate independent charity. The charity commenced operating on 1 April 2016. The charity is however recognised as an affiliated branch of the national Samaritans charitable company, company number 00757372 and registered charity 219432.

Samaritans Carlisle operates under a model constitution for Samaritan branches. The constitution is dated 11 December 2015. The charity is registered with the Charity Commission under number 1165227. The principal office of the charity is 123 Botchergate, Carlisle, CA1 1RZ.

Recruitment and appointment of trustees

New trustees of the charity are elected at the Annual General Meeting each year. The members of the charity elect the elected trustees following the nominations made. The trustees may appoint (co-opt) up to two additional trustees (co-opted trustees), so long as the total number of trustees does not exceed thirteen. The branch director may appoint one of the other trustees as vice-director.

Mr P Lindsay, Mrs F M Kaye-Krzeczkowsk and Mr D P Kerry were appointed trustees on 4 October 2023. Mr P Gray, Mrs V Bassindale and Mrs E Foley resigned as trustees on 4 October 2023. Mrs A Singhal resigned as a trustee on 12 April 2023.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and no trustee remuneration was paid in the year. Some of the trustees have claimed volunteer expenses, details of which can be found in note 9 to the financial statements.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2024

Organisational structure

The trustees of the charity manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

As a result of a proposed strategy by the national Samaritans charitable company, this charity replaced the previously unincorporated charity known as Samaritans Carlisle, charity number 501119. The unincorporated charity ceased on 31 March 2016 and the charities merged on 1 April 2016. This transaction was accounted for as a charity merger. This charity remains as the sole trustee of the old unincorporated charity and incorporates all funds held by the old charity.

Risk management

The trustees have considered the risks to which the charity is exposed and these have been documented in a risk register. The trustees are taking action to address these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number

1165227

Principal Office

123 Botchergate
Carlisle
CA1 1RZ

Independent examiner

Mr J W A Cruickshank
James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

Bankers

Cumberland Building Society
Cumberland House
Cooper Way
Carlisle
CA3 0JF

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2024

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Mr P Gray, (Director) (resigned 4 October 2023)
Mrs V Bassindale (resigned 4 October 2023)
Mrs E Foley (resigned 4 October 2023)
Mrs A Singhal (resigned 12 April 2023)
Mrs L Brown
Mrs M Kirwan
Mr R G Currie, (Treasurer)
Mr P Lindsay (appointed 4 October 2023)
Mrs F M Kaye-Krzczkowsk (appointed 4 October 2023)
Mr D P Kerry, (Director) (appointed 4 October 2023)

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 2 October 2024 and signed on its behalf by:

.....
Mr R G Currie
Treasurer

SAMARITANS CARLISLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS CARLISLE

I report to the charity trustees on my examination of the accounts of Samaritans Carlisle (the charity) for the year ended 31 March 2024 which are set out on pages 8 to 25.

Responsibilities and basis of report

As the charity trustees of Samaritans Carlisle 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samaritans Carlisle 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.

.....
Mr J W A Cruickshank
Independent Examiner

James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

2 October 2024

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

				31 March 2024 (Combined figures) Total £	31 March 2023 (Combined figures) Total £
	Note	Unrestricted £	Restricted £		
Income from:					
Donations and grants receivable	2	6,036	3,626	9,662	9,707
Other trading activities	3	22,334	-	22,334	24,521
Investment income	4	1,249	-	1,249	1,110
Total income		29,619	3,626	33,245	35,338
Expenditure on:					
Raising funds	5	(4,771)	-	(4,771)	(3,969)
Charitable activities	6	(30,301)	(4,679)	(34,980)	(48,576)
Total expenditure		(35,072)	(4,679)	(39,751)	(52,545)
Net movement in funds		(5,453)	(1,053)	(6,506)	(17,207)
Reconciliation of funds					
Total funds brought forward		261,052	1,053	262,105	279,312
Total funds carried forward	16	255,599	-	255,599	262,105

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

				31 March 2023 (Combined figures)
	Note	Unrestricted £	Restricted £	Total funds £
Income from:				
Donations and grants receivable	2	2,707	7,000	9,707
Other trading activities	3	24,521	-	24,521
Investment income	4	1,110	-	1,110
Total income		28,338	7,000	35,338
Expenditure on:				
Raising funds	5	(3,969)	-	(3,969)
Charitable activities	6	(39,798)	(8,778)	(48,576)
Total expenditure		(43,767)	(8,778)	(52,545)
Net movement in funds		(15,429)	(1,778)	(17,207)
Reconciliation of funds				
Total funds brought forward		276,481	2,831	279,312
Total funds carried forward	16	261,052	1,053	262,105

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 are shown in note 16.

SAMARITANS CARLISLE**BALANCE SHEET AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	181,448	187,027
Current assets			
Debtors	14	5,044	4,476
Cash at bank and in hand		<u>77,486</u>	<u>76,552</u>
		82,530	81,028
Creditors: Amounts falling due within one year	15	<u>(8,379)</u>	<u>(5,950)</u>
Net current assets		<u>74,151</u>	<u>75,078</u>
Net assets		<u>255,599</u>	<u>262,105</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	1,053
Unrestricted income funds			
Unrestricted funds		<u>255,599</u>	<u>261,052</u>
Total funds	16	<u>255,599</u>	<u>262,105</u>

The financial statements on pages 8 to 27 were approved by the trustees, and authorised for issue on 2 October 2024 and signed on their behalf by:

.....
Mr R G Currie
Treasurer

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samaritans Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Voluntary income including donations, gifts and legacies that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Other trading activities are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Tangible fixed assets

1 ACCOUNTING POLICIES (continued)

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixtures, Fittings and Equipment	3 years straight line
Computer Equipment	3 years straight line

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Impairment

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Donations	6,036	-	6,036	2,707
Grants	-	3,626	3,626	7,000
	6,036	3,626	9,662	9,707

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total 2024	Total 2023
	General £	£	£
Trading income;			
Shop income	18,813	18,813	20,827
Events income;			
Fundraising events	3,521	3,521	3,694
	22,334	22,334	24,521

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

4 INVESTMENT INCOME

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Bank interest receivable	1,249	1,249	1,110
	<u>1,249</u>	<u>1,249</u>	<u>1,110</u>

5 EXPENDITURE ON RAISING FUNDS

Costs of trading activities

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Fundraising trading costs:			
Fundraising expenses	211	211	170
Shop costs	4,560	4,560	3,799
	<u>4,771</u>	<u>4,771</u>	<u>3,969</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Centre overheads	7,751	-	7,751	6,792
Centre maintenance	7,344	-	7,344	1,699
Project management - designated	-	-	-	14,000
Project management - restricted	-	-	-	7,000
Project management - general	119	-	119	735
Telephone	1,432	-	1,432	1,544
Office expenses	356	-	356	129
Copier lease	407	-	407	407
Branch contribution to Samaritans Central Charity	2,604	-	2,604	2,105
Bank charges	63	-	63	180
Volunteer expenses	5,381	3,626	9,007	6,876
Promotion and outreach	11	-	11	95
Depreciation	4,525	1,053	5,579	6,445
Training costs	8	-	8	269
Governance costs	300	-	300	300
	30,301	4,679	34,980	48,576

SAMARITANS CARLISLE

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)**

6 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Centre	34,680	300	34,980	48,576

£30,301 (2023 - £39,798) of the above expenditure was attributable to unrestricted and £4,679 (2023 - £8,778) to restricted.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs £	Total 2024 £	Total 2023 £
Examination of the financial statements	300	300	300

8 NET INCOMING/OUTGOING RESOURCES

Net outgoing resources for the year include:

	2024 £	2023 £
Operating leases - plant and machinery	407	407
Depreciation of fixed assets	5,579	6,445

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Travel, office expenses, and centre overheads of £846 were reimbursed to four trustees (2023: travel, office expenses, fundraising expenses and centre overheads of £939 were reimbursed to five trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

10 STAFF COSTS

The average head count of employees during the period was Nil (2023: Nil).

No employee received emoluments of more than £60,000 during the year

11 INDEPENDENT EXAMINER'S REMUNERATION

	2024	2023
	£	£
Examination of the financial statements	300	300

12 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

13 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost				
At 1 April 2023	216,968	779	6,014	223,761
At 31 March 2024	216,968	779	6,014	223,761
Depreciation				
At 1 April 2023	31,080	779	4,875	36,734
Charge for the year	4,440	-	1,139	5,579
At 31 March 2024	35,520	779	6,014	42,313
Net book value				
At 31 March 2024	181,448	-	-	181,448
At 31 March 2023	185,888	-	1,139	187,027

14 DEBTORS

	2024 £	2023 £
Prepayments and accrued income	5,044	4,476

15 CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,465	3,278
Accruals	5,914	2,672
	8,379	5,950

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

16 FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	258,052	29,619	(35,072)	252,599
<i>Designated</i>				
Lift maintenance and repair	3,000	-	-	3,000
	3,000	-	-	3,000
Total unrestricted funds	261,052	29,619	(35,072)	255,599
Restricted funds				
Cumbria Community Foundation				
COVID 19 Fund	566	-	(566)	-
Pears DCMS 1	487	-	(487)	-
Cumbria Community Foundation	-	3,626	(3,626)	-
	1,053	3,626	(4,679)	-
Total funds	262,105	33,245	(39,751)	255,599

Designated funds

Lift maintenance and repair - The trustees established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during the financial year ended 31 March 2022.

Restricted funds

Cumbria Community Foundation donated £3,626 on the 3 August 2023 to be used as funding for volunteers expenses. This was entirely utilised in the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

16 FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General funds	259,481	28,338	(29,767)	258,052
<i>Designated</i>				
Lift maintenance and repair	3,000	-	-	3,000
Branch refurbishment	14,000	-	(14,000)	-
	17,000	-	(14,000)	3,000
Total unrestricted funds	276,481	28,338	(43,767)	261,052
Restricted funds				
Cumbria Community Foundation				
COVID 19 Fund	1,772	-	(1,206)	566
Pears DCMS 1	1,059	-	(572)	487
Pears DCMS 2	-	7,000	(7,000)	-
	2,831	7,000	(8,778)	1,053
Total funds	279,312	35,338	(52,545)	262,105

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

16 FUNDS (continued)

Designated funds

Lift maintenance and repair - The trustees established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during the financial year ended 31 March 2022.

Branch refurbishment - During the prior financial year Samaritans Central Charity began implementing changes to the services we provide and looking at the strategy for future financial years. As part of this the trustees considered the necessary financial changes required by the branch to apply these changes, as well as looking at other areas of the centre and the shop buildings. A dedicated refurbishment team was established. A designated fund of £14,000 was established and this was spent on refurbishment work during the year.

Restricted funds

Cumbria County Council donated £7,000 on the 12 September 2022 to be used as a refurbishment grant as part of the upgrading of the facilities in both the centre and the shop. This was utilised in the year and made up a large portion of the expenditure on 13 December 2022 on the electrical refurbishment costs which totalled £14,415.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	181,448	-	181,448
Net current assets	74,151	-	74,151
Total net assets	255,599	-	255,599

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Accounts

CHARITY REGISTRATION NUMBER: 1165227

SAMARITANS CARLISLE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2023**

SAMARITANS CARLISLE

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SAMARITANS CARLISLE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in its governing document are: 1) To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide. 2) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. And 3) To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

The charity operates a telephone helpline where individuals can speak to trained volunteers and receive confidential emotional support.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

ACHIEVEMENTS AND PERFORMANCE (continued)

Overall, as a result income for the year was £35,119 (2022: £50,882) and expenditure £50,328 (2022: £61,099), resulting in an overall deficit of funds of £15,209 (2022: £10,217).

Of the 1,396 listening shifts scheduled to run between 1 April 2022 and 31 March 2023, 840 actually ran representing 60% overall coverage. In total this represents 5,296 hours, freely given by our volunteers to help our callers in their time of need. With a further 108 hours given for outreach work at Carlisle Station and more time given in supporting prisoners at Dumfries, these numbers are truly impressive.

And there's more - our shift leaders were on call, day and night, for a combined total of 7,226 hours. Altogether our volunteers spent more than 12,630 hours of their own time to help other people - a magnificent achievement. I can only say a heartfelt 'thank you' to everyone for your compassion and willingness to help others.

And of course there's another group of volunteers who give their time to make sure the Carlisle Samaritans branch can keep going - they are the brilliant shop volunteers who donated over 3,000 hours of their time to collect and sort the stock, fill the shelves and racks and operate the tills which bring in the funds. To each and every one of them we give our thanks and warm appreciation.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Policy on reserves

The trustees have considered the level of reserves they require and have concluded that this should amount to the equivalent of 18 months operating costs. The charity holds liquid reserves of £76,552 at the end of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Samaritans Carlisle is a Charitable Incorporated Organisation (CIO) which was first registered as a charity on 19 January 2016 and operates as a separate independent charity. The charity commenced operating on 1 April 2016. The charity is however recognised as an affiliated branch of the national Samaritans charitable company, company number 00757372 and registered charity 219432.

Samaritans Carlisle operates under a model constitution for Samaritan branches. The constitution is dated 11 December 2015. The charity is registered with the Charity Commission under number 1165227. The principal office of the charity is 123 Botchergate, Carlisle, CA1 1RZ.

Recruitment and appointment of trustees

New trustees of the charity are elected at the Annual General Meeting each year. The members of the charity elect the elected trustees following the nominations made. The trustees may appoint (co-opt) up to two additional trustees (co-opted trustees), so long as the total number of trustees does not exceed thirteen. The branch director may appoint one of the other trustees as vice-director.

Mrs L Brown, Mrs M Kirwan, Mr R Pitt and Mr R G Currie were appointed trustees on 20 October 2021. Mrs C Copley resigned as a trustee on 2 May 2022. Mrs P Bewley, Mrs S Graves and Ms V Pounder resigned as trustees on 5 October 2022. Mr R Pitt resigned as a trustee on 20 November 2022. Mrs A Singhal resigned as a trustee on 12 April 2023.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and no trustee remuneration was paid in the year. Some of the trustees have claimed volunteer expenses, details of which can be found in note 9 to the financial statements.

Organisational structure

The trustees of the charity manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

As a result of a proposed strategy by the national Samaritans charitable company, this charity replaced the previously unincorporated charity known as Samaritans Carlisle, charity number 501119. The unincorporated charity ceased on 31 March 2016 and the charities merged on 1 April 2016. This transaction was accounted for as a charity merger. This charity remains as the sole trustee of the old unincorporated charity and incorporates all funds held by the old charity.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

Risk management

The trustees have considered the risks to which the charity is exposed and these have been documented in a risk register. The trustees are taking action to address these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	1165227
Principal Office	123 Botchergate Carlisle CA1 1RZ
Independent examiner	Mr J W A Cruickshank James W A Cruickshank Business Services Limited Inglewood Wreay Syke, Wreay Carlisle CA4 0RL
Bankers	Cumberland Building Society Cumberland House Cooper Way Carlisle CA3 0JF

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Mrs P Bewley (resigned 5 October 2022)
Mrs S Graves (Treasurer) (resigned 5 October 2022)
Ms V Pounder (resigned 5 October 2022)
Mr P Gray, (Director) (resigned 4 October 2023)
Mrs V Bassindale (resigned 4 October 2023)
Mrs E Foley (resigned 4 October 2023)
Mrs C Copley (resigned 2 May 2022)
Mrs A Singhal (resigned 12 April 2023)
Mrs L Brown (appointed 5 October 2022)
Mrs M Kirwan (appointed 5 October 2022)
Mr R Pitt (appointed 5 October 2022 and resigned 20 November 2022)
Mr R G Currie, (Treasurer) (appointed 5 October 2022)
Mr P Lindsay (appointed 4 October 2023)
Mrs F M Kaye-Krzeczkowsk (appointed 4 October 2023)
Mr D P Kerry, (Director) (appointed 4 October 2023)

Secretary

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

Credit risk

The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 4 October 2023 and signed on its behalf by:

.....
Mr R G Currie
Trustee

SAMARITANS CARLISLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS CARLISLE

I report to the charity trustees on my examination of the accounts of Samaritans Carlisle (the charity) for the year ended 31 March 2023 which are set out on pages 8 to 24.

Responsibilities and basis of report

As the charity trustees of Samaritans Carlisle 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samaritans Carlisle 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.

.....
Mr J W A Cruickshank
Independent Examiner

James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

4 October 2023

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

				31 March 2023 (Combined figures) Total £	31 March 2022 (Combined figures) Total £
	Note	Unrestricted £	Restricted £		
Income from:					
Donations and grants receivable	2	2,707	7,000	9,707	28,563
Other trading activities	3	24,521	-	24,521	22,011
Investment income	4	1,110	-	1,110	308
Total income		28,338	7,000	35,338	50,882
Expenditure on:					
Raising funds	5	(3,969)	-	(3,969)	(4,590)
Charitable activities	6	(39,798)	(8,778)	(48,576)	(56,509)
Total expenditure		(43,767)	(8,778)	(52,545)	(61,099)
Net movement in funds		(15,429)	(1,778)	(17,207)	(10,217)
Reconciliation of funds					
Total funds brought forward		276,481	2,831	279,312	289,529
Total funds carried forward	16	261,052	1,053	262,105	279,312

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

				31 March 2022 (Combined figures) Total funds £
	Note	Unrestricted £	Restricted £	
Income from:				
Donations and grants receivable	2	23,963	4,600	28,563
Other trading activities	3	22,011	-	22,011
Investment income	4	308	-	308
Total income		46,282	4,600	50,882
Expenditure on:				
Raising funds	5	(3,495)	(1,095)	(4,590)
Charitable activities	6	(53,626)	(2,883)	(56,509)
Total expenditure		(57,121)	(3,978)	(61,099)
Net (expenditure)/income		(10,839)	622	(10,217)
Gross transfers between funds		2,400	(2,400)	-
Net movement in funds		(8,439)	(1,778)	(10,217)
Reconciliation of funds				
Total funds brought forward		284,920	4,609	289,529
Total funds carried forward	16	276,481	2,831	279,312

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 are shown in note 16.

SAMARITANS CARLISLE**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	187,027	193,472
Current assets			
Debtors	14	4,476	1,762
Cash at bank and in hand		<u>76,552</u>	<u>91,216</u>
		81,028	92,978
Creditors: Amounts falling due within one year	15	<u>(5,950)</u>	<u>(7,138)</u>
Net current assets		<u>75,078</u>	<u>85,840</u>
Net assets		<u>262,105</u>	<u>279,312</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,053	2,831
Unrestricted income funds			
Unrestricted funds		<u>261,052</u>	<u>276,481</u>
Total funds	16	<u>262,105</u>	<u>279,312</u>

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 4 October 2023 and signed on their behalf by:

.....
Mr R G Currie
Trustee

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samaritans Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Voluntary income including donations, gifts and legacies that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Other trading activities

Other trading activities are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixtures, Fittings and Equipment	3 years straight line
Computer Equipment	3 years straight line

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Impairment

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)**

2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE

	Unrestricted		Total 2023	Total 2022
	General £	Restricted £	£	£
Donations;				
Donations	2,707	-	2,707	23,496
Grants;				
Government grants	-	7,000	7,000	2,667
PCC Cumbria Property Fund	-	-	-	2,400
	<u>2,707</u>	<u>7,000</u>	<u>9,707</u>	<u>28,563</u>

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total 2023	Total 2022
	General £	£	£
Trading income;			
Shop income	20,827	20,827	17,579
Events income;			
Fundraising events	<u>3,694</u>	<u>3,694</u>	<u>4,432</u>
	<u>24,521</u>	<u>24,521</u>	<u>22,011</u>

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)**

4 INVESTMENT INCOME

	Unrestricted		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income;			
Bank interest receivable	1,110	1,110	306
Other interest received	-	-	2
	<u>1,110</u>	<u>1,110</u>	<u>308</u>

5 EXPENDITURE ON RAISING FUNDS**a) Costs of trading activities**

	Unrestricted		
	General	Total	Total
	£	2023	2022
		£	£
Fundraising trading costs:			
Fundraising expenses	170	170	1,268
Shop costs	3,799	3,799	3,322
	<u>3,969</u>	<u>3,969</u>	<u>4,590</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted			Total	Total
	Designated	General	Restricted	2023	2022
	£	£	£	£	£
Centre overheads	-	6,792	-	6,792	7,962
Centre maintenance	-	1,699	-	1,699	20,643
Project management	14,000	-	-	14,000	-
Project management	-	-	7,000	7,000	-
Project management	-	735	-	735	6,301
Telephone	-	1,544	-	1,544	1,783
Office expenses	-	129	-	129	278
Copier lease	-	407	-	407	407
Branch contribution to Samaritans Central Charity	-	2,105	-	2,105	1,561
Bank charges	-	180	-	180	241
Volunteer expenses	-	6,876	-	6,876	9,863
Promotion and outreach	-	95	-	95	402
Depreciation	-	4,667	1,778	6,445	6,445
Training costs	-	269	-	269	323
Governance costs	-	300	-	300	300
	<u>14,000</u>	<u>25,798</u>	<u>8,778</u>	<u>48,576</u>	<u>56,509</u>

	Activity undertaken directly	Activity support costs	2023	2022
	£	£	£	£
Centre	<u>48,276</u>	<u>300</u>	<u>48,576</u>	<u>56,509</u>

£39,798 (2022 - £53,626) of the above expenditure was attributable to unrestricted and £8,778 (2022 - £2,583) to restricted.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs	Total 2023	Total 2022
	£	£	£
Governance costs	<u>300</u>	<u>300</u>	<u>300</u>

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General	£	£
	£		
Independent examiner fees			
Examination of the financial statements	<u>300</u>	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>	<u>300</u>

8 NET INCOMING/OUTGOING RESOURCES

Net outgoing resources for the year include:

	2023	2022
	£	£
Operating leases - plant and machinery	407	407
Depreciation of fixed assets	<u>6,445</u>	<u>6,445</u>

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Travel, office expenses, and centre overheads of £939 were reimbursed to four trustees (2022: travel, office expenses, fundraising expenses and centre overheads of £1,501 were reimbursed to five trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

10 STAFF COSTS

The average head count of employees during the period was Nil (2021: Nil).

No employee received emoluments of more than £60,000 during the year

11 INDEPENDENT EXAMINER'S REMUNERATION

	2023	2022
	£	£
Examination of the financial statements	<u>300</u>	<u>300</u>

12 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)****13 TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost				
At 1 April 2022	<u>216,968</u>	<u>779</u>	<u>6,014</u>	<u>223,761</u>
At 31 March 2023	<u>216,968</u>	<u>779</u>	<u>6,014</u>	<u>223,761</u>
Depreciation				
At 1 April 2022	26,640	779	2,870	30,289
Charge for the year	<u>4,440</u>	<u>-</u>	<u>2,005</u>	<u>6,445</u>
At 31 March 2023	<u>31,080</u>	<u>779</u>	<u>4,875</u>	<u>36,734</u>
Net book value				
At 31 March 2023	<u>185,888</u>	<u>-</u>	<u>1,139</u>	<u>187,027</u>
At 31 March 2022	<u>190,328</u>	<u>-</u>	<u>3,144</u>	<u>193,472</u>

14 DEBTORS

	2023 £	2022 £
Prepayments and accrued income	<u>4,476</u>	<u>1,762</u>

15 CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,278	4,469
Accruals	<u>2,672</u>	<u>2,669</u>
	<u>5,950</u>	<u>7,138</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

16 FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General funds	259,481	28,338	(29,767)	258,052
<i>Designated</i>				
Lift maintenance and repair	3,000	-	-	3,000
Branch refurbishment	14,000	-	(14,000)	-
	<u>17,000</u>	<u>-</u>	<u>(14,000)</u>	<u>3,000</u>
Total unrestricted funds	<u>276,481</u>	<u>28,338</u>	<u>(43,767)</u>	<u>261,052</u>
Restricted funds				
Cumbria Community				
Foundation COVID 19 Fund	1,772	-	(1,206)	566
Pears DCMS 1	1,059	-	(572)	487
Pears DCMS 2	-	7,000	(7,000)	-
	<u>2,831</u>	<u>7,000</u>	<u>(8,778)</u>	<u>1,053</u>
Total funds	<u>279,312</u>	<u>35,338</u>	<u>(52,545)</u>	<u>262,105</u>

Designated funds

Lift maintenance and repair - The trustees established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during the financial year ended 31 March 2022.

Branch refurbishment - During the prior financial year Samaritans Central Charity began implementing changes to the services we provide and looking at the strategy for future financial years. As part of this the trustees considered the necessary financial changes required by the branch to apply these changes, as well as looking at other areas of the centre and the shop buildings. A dedicated refurbishment team was established. A designated fund of £14,000 was established and this was spent on refurbishment work during the year.

Restricted funds

Cumbria County Council donated £7,000 on the 12 September 2022 to be used as a refurbishment grant as part of the upgrading of the facilities in both the centre and the shop. This was utilised in the year and made up a large portion of the expenditure on 13 December 2022 on the electrical refurbishment costs which totalled £14,415.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

16 FUNDS (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General funds	284,920	46,282	(57,121)	(14,600)	259,481
<i>Designated</i>					
Lift maintenance and repair	-	-	-	3,000	3,000
Branch refurbishment	-	-	-	14,000	14,000
	-	-	-	17,000	17,000
Total unrestricted funds	<u>284,920</u>	<u>46,282</u>	<u>(57,121)</u>	<u>2,400</u>	<u>276,481</u>
Restricted funds					
Cumbria Community Foundation COVID 19 Fund	2,978	-	(1,206)	-	1,772
Pears DCMS 1	1,631	-	(572)	-	1,059
PCC Cumbria Property Fund	-	2,400	-	(2,400)	-
Equipment donated by Samaritans Central Office	-	750	(750)	-	-
Fundraising Banner	-	1,095	(1,095)	-	-
The Spinners and Wednesday Warriors of Wigton Rugby Club	-	355	(355)	-	-
Total restricted	<u>4,609</u>	<u>4,600</u>	<u>(3,978)</u>	<u>(2,400)</u>	<u>2,831</u>
Total funds	<u>289,529</u>	<u>50,882</u>	<u>(61,099)</u>	<u>-</u>	<u>279,312</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

16 FUNDS (continued)

Designated funds

Lift maintenance and repair - The trustees have established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during this financial year.

Branch refurbishment - The trustees have designated this fund to cover the refurbishment project the branch is to undertake in the next financial year. The trustees are looking to utilise some of the additional unrestricted funding received during the financial year, towards improvements and upgrades to the branch and to ensure the branch is equipped for the service changes Samaritans Central Office are looking to implement as part of the strategy going forward. The trustees are also looking at improvements to the shop, in order to look to increase the funding the branch receives from this.

Restricted funds

PCC Cumbria Property Fund - This funding was received to support an increase in volunteers and to cover costs of training and one to one mentoring and supervision. The training of new volunteers is delivered by the branch training team who are all volunteers and no actual costs were incurred on this project. The funding was to cover the notional/ lost opportunity costs. A transfer for the full funding amount of £2,400 has been reflected between restricted and unrestricted funds.

Equipment donated by Samaritans Central Office - During the year Samaritans Central Office donated equipment to the branch, to be utilised to provide our services to the public. The cost of this equipment was recognised within restricted donations. The total cost of this equipment was below our asset capitalisation limit, therefore all funds were expensed within the year.

Fundraising Banner - During the year the branch undertook a fundraising campaign, to raise awareness of our services and support and to raise funds required for our branch. During this campaign, Carlisle Civic Centre allowed us to use their electronic advertising banner and donated the cost of the charge for this banner.

The Spinners and Wednesday Warriors of Wigton Rugby Club - They provided a donation to the branch to go towards the costs of purchasing headsets for the new listening volunteers of the branch. Funds were all fully spent during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	190,641	2,831	193,472
Net current assets	<u>85,840</u>	<u>-</u>	<u>85,840</u>
Total net assets	<u>276,481</u>	<u>2,831</u>	<u>279,312</u>

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Accounts

CHARITY REGISTRATION NUMBER: 1165227

SAMARITANS CARLISLE
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

SAMARITANS CARLISLE

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YEAR ENDED 31 MARCH 2022

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SAMARITANS CARLISLE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2022

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in its governing document are: 1) To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide. 2) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. And 3) To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

The charity operates a telephone helpline where individuals can speak to trained volunteers and receive confidential emotional support.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Despite the ongoing effects of the COVID-19 pandemic and other external factors, the charity has received total income in the year of £50,882. An element of this came from money generated from the shop, which was open for the majority of the financial year this year. The largest income this financial year was from donations at a total of £23,496, which included a number of funds received through MuchLoved and a donation of £10,000 from Carlisle Crematorium.

Due to the ongoing COVID-19 pandemic the branch has been unable to undertake many of its regular fundraising activities. However, this year saw an increase in fundraising income generated due to funds received from a fundraising solo bike ride event completed by one of our volunteers.

Overall expenditure was in line with budget expectations, with the largest expenditure again seen in centre overheads and volunteer expenses. These expenses are the key areas which allow the charity to provide the activities undertaken. The other large expenditure area this year was centre maintenance, which includes £17,997 relating to costs incurred to repair our broken lift.

During the year Samaritans Central Charity have been implementing changes to the nature of the services we provide and looking at the strategy for future financial years, as part of this the trustees have been considering the necessary changes required to our branch to apply these changes, as well as looking at other areas of the centre and shop buildings. A dedicated refurbishment team was established, along with gaining external advice and expertise and advice from other local Samaritans branches. During this process we incurred project management costs of £6,301.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Overall, as a result income for the year was £50,882 (2021: £43,008) and expenditure £61,099 (2021: £38,029), resulting in an overall deficit of funds of £10,217 (2021: surplus of funds of £4,979).

Of the 1,305 'listening' shifts scheduled to run in the year ended 31 March 2022, 965 actually ran, which is 73% coverage. That represents 3,049 hours of volunteer time. In addition there were a total of 78 hours of Emotional Support Outside of Branch (ESOB) (taking into account the restrictions from COVID). Leaders gave a combined total of 8,173 hours - another fantastic achievement and testament to their determination to make a difference.

During the year, our total number of contacts was 8,726, which included 7,962 calls and 764 emails. A total of 84 volunteers carried out listening or leader shifts during the year and 12 people completed 50 or more shifts, with 3 volunteers contributing well over 100 shifts. Our thanks and recognition goes to all volunteers for everything you do for our callers and the branch.

COVID-19

As the year started we were hopeful that the pandemic had passed its peak and that its impacts on our callers and our volunteers would diminish. But that was before the emergence of the variants of the original virus, notably the Omicron variant which saw another spike in infections and further restrictions. Once again the majority of our face-to-face activities were either postponed or cancelled. It was particularly pleasing therefore, that as the year wore on, the virus did finally seem to weaken and we were able to return to some semblance of normality, opening the shop, going back to the railway station and allowing more than 2 people into the centre. Face-to-face contacts in the branch are still suspended while Samaritans Central Office review and revise the procedure.

The relaxation of the COVID-19 regulations has also allowed us to re-start some of our outreach and fundraising activities - the 2021 Freshers Fair at Cumbria University was the first.

While the shop was able to re-open during the year, we once again were able to benefit from alternative sources of income, including grants, donations and sponsored events. The branch would like to thank everyone who organised or took part in any of the latter- walking, running, cycling or mountaineering in the cause of Carlisle Samaritans. We thank you for your energy and commitment shown.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

During the year the branch has received ongoing support from donors, as well as receiving a COVID-19 restart grant and was successful in receiving further grant funding of £2,400. The branch has incurred some one off larger expenditure this year on the necessary lift repairs and the refurbishment project management costs. Otherwise, the main expenditure is the overheads and running costs of the building, which is used to provide the services to the public.

At the year end the charity held unrestricted funds of £276,481 (2021: £284,920) and restricted funds of £2,831 (2021: £4,609). Included in the unrestricted funds balance at the year end is the net book value of the assets owned at £190,641 (2021: £195,307) and designated funds of £17,000 (2021: £Nil).

The charity has a reserves policy to guard against any temporary loss of funding.

Policy on reserves

The trustees have considered the level of reserves they require and have concluded that this should amount to the equivalent of 18 months operating costs. The charity holds liquid reserves of £85,840 at the end of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Samaritans Carlisle is a Charitable Incorporated Organisation (CIO) which was first registered as a charity on 19 January 2016 and operates as a separate independent charity. The charity commenced operating on 1 April 2016. The charity is however recognised as an affiliated branch of the national Samaritans charitable company, company number 00757372 and registered charity 219432.

Samaritans Carlisle operates under a model constitution for Samaritan branches. The constitution is dated 11 December 2015. The charity is registered with the Charity Commission under number 1165227. The principal office of the charity is 123 Botchergate, Carlisle, CA1 1RZ.

Recruitment and appointment of trustees

New trustees of the charity are elected at the Annual General Meeting each year. The members of the charity elect the elected trustees following the nominations made. The trustees may appoint (co-opt) up to two additional trustees (co-opted trustees), so long as the total number of trustees does not exceed thirteen. The branch director may appoint one of the other trustees as vice-director.

Mrs C Copley and Mrs A Singhal were appointed as co-opted trustees on 20 October 2021.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and no trustee remuneration was paid in the year. Some of the trustees have claimed volunteer expenses, details of which can be found in note 9 to the financial statements.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

Organisational structure

The trustees of the charity manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

As a result of a proposed strategy by the national Samaritans charitable company, this charity replaced the previously unincorporated charity known as Samaritans Carlisle, charity number 501119. The unincorporated charity ceased on 31 March 2016 and the charities merged on 1 April 2016. This transaction was accounted for as a charity merger. This charity remains as the sole trustee of the old unincorporated charity and incorporates all funds held by the old charity.

Risk management

The trustees have considered the risks to which the charity is exposed and these have been documented in a risk register. The trustees are taking action to address these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	1165227
Principal Office	123 Botchergate Carlisle CA1 1RZ
Independent examiner	Mr J W A Cruickshank James W A Cruickshank Business Services Limited Inglewood Wreay Syke, Wreay Carlisle CA4 0RL
Bankers	Cumberland Building Society Cumberland House Cooper Way Carlisle CA3 0JF

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Mrs C Bainbridge (resigned 24 May 2021)
Mrs M Irwin (resigned 29 September 2021)
Mrs P Bewley (resigned 5 October 2022)
Mrs S Graves (Treasurer) (resigned 5 October 2022)
Ms V Pounder (resigned 5 October 2022)
Mr P Gray, (Director)
Mrs V Bassindale
Mrs E Foley (appointed 29 September 2021)
Mrs C Copley (appointed 20 October 2021 and resigned 2 May 2022)
Mrs A Singhal (appointed 20 October 2021)
Mrs L Brown (appointed 5 October 2022)
Mrs M Kirwan (appointed 5 October 2022)
Mr R Pitt (appointed 5 October 2022)
Mr R G Currie, (Treasurer) (appointed 5 October 2022)

Secretary

Mrs V Bassindale

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 5 October 2022 and signed on its behalf by:

.....
Mrs V Bassindale
Trustee

SAMARITANS CARLISLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS CARLISLE

I report to the charity trustees on my examination of the accounts of Samaritans Carlisle (the charity) for the year ended 31 March 2022 which are set out on pages 8 to 24.

Responsibilities and basis of report

As the charity trustees of Samaritans Carlisle 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samaritans Carlisle 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.

.....
Mr J W A Cruickshank
Independent Examiner

James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

5 October 2022

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

				31 March 2022 (Combined figures) Total £	31 March 2021 (Combined figures) Total £
	Note	Unrestricted £	Restricted £		
Income from:					
Donations and grants receivable	2	23,963	4,600	28,563	38,904
Other trading activities	3	22,011	-	22,011	3,808
Investment income	4	308	-	308	296
Total income		46,282	4,600	50,882	43,008
Expenditure on:					
Raising funds	5	(3,495)	(1,095)	(4,590)	(3,633)
Charitable activities	6	(53,626)	(2,883)	(56,509)	(34,396)
Total expenditure		(57,121)	(3,978)	(61,099)	(38,029)
Net (expenditure)/income		(10,839)	622	(10,217)	4,979
Gross transfers between funds		2,400	(2,400)	-	-
Net movement in funds		(8,439)	(1,778)	(10,217)	4,979
Reconciliation of funds					
Total funds brought forward		284,920	4,609	289,529	284,550
Total funds carried forward	16	276,481	2,831	279,312	289,529

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

				31 March 2021 (Combined figures) Total funds £
	Note	Unrestricted £	Restricted £	
Income from:				
Donations and grants receivable	2	23,926	14,978	38,904
Other trading activities	3	3,808	-	3,808
Investment income	4	296	-	296
Total income		28,030	14,978	43,008
Expenditure on:				
Raising funds	5	(2,801)	(832)	(3,633)
Charitable activities	6	(24,844)	(9,552)	(34,396)
Total expenditure		(27,645)	(10,384)	(38,029)
Net income		385	4,594	4,979
Gross transfers between funds		(15)	15	-
Net movement in funds		370	4,609	4,979
Reconciliation of funds				
Total funds brought forward		284,550	-	284,550
Total funds carried forward	16	284,920	4,609	289,529

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 are shown in note 16.

SAMARITANS CARLISLE**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	193,472	199,916
Current assets			
Debtors	14	1,762	17,870
Cash at bank and in hand		<u>91,216</u>	<u>75,801</u>
		92,978	93,671
Creditors: Amounts falling due within one year	15	<u>(7,138)</u>	<u>(4,058)</u>
Net current assets		<u>85,840</u>	<u>89,613</u>
Net assets		<u><u>279,312</u></u>	<u><u>289,529</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		2,831	4,609
Unrestricted income funds			
Unrestricted funds		<u>276,481</u>	<u>284,920</u>
Total funds	16	<u><u>279,312</u></u>	<u><u>289,529</u></u>

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 5 October 2022 and signed on their behalf by:

.....
Mr P Gray
Trustee

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samaritans Carlisle meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Voluntary income including donations, gifts and legacies that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Other trading activities

Other trading activities are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixtures, Fittings and Equipment	3 years straight line
Computer Equipment	3 years straight line

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Impairment

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)****2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE**

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Donations;				
Donations	21,296	2,200	23,496	14,257
Grants;				
Government grants	2,667	-	2,667	9,669
Cumbria Community Foundation COVID 19 Fund	-	-	-	6,544
National Lottery COVID Community Support Fund	-	-	-	2,331
Pears DCMS10030	-	-	-	2,503
Pears DCMS10147	-	-	-	3,600
PCC Cumbria Property Fund	-	2,400	2,400	-
	<u>23,963</u>	<u>4,600</u>	<u>28,563</u>	<u>38,904</u>

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total 2022	Total 2021
	General £	£	£
Trading income;			
Shop income	17,579	17,579	3,550
Events income;			
Fundraising events	4,432	4,432	258
	<u>22,011</u>	<u>22,011</u>	<u>3,808</u>

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)**

4 INVESTMENT INCOME

	Unrestricted		
	General	Total	Total
	£	2022	2021
		£	£
Interest receivable and similar income;			
Bank interest receivable	306	306	295
Other interest received	2	2	1
	<u>308</u>	<u>308</u>	<u>296</u>

5 EXPENDITURE ON RAISING FUNDS**a) Costs of trading activities**

	Unrestricted			
	General	Restricted	Total	Total
	£	£	2022	2021
			£	£
Fundraising trading costs:				
Fundraising expenses	173	1,095	1,268	999
Shop costs	<u>3,322</u>	<u>-</u>	<u>3,322</u>	<u>2,634</u>
	<u>3,495</u>	<u>1,095</u>	<u>4,590</u>	<u>3,633</u>

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)****6 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted		Total	Total
	General	Restricted	2022	2021
	£	£	£	£
Centre overheads	6,857	1,105	7,962	10,579
Centre maintenance	20,643	-	20,643	3,099
Project management	6,301	-	6,301	-
Telephone	1,783	-	1,783	1,276
Office expenses	278	-	278	284
Copier lease	407	-	407	407
Branch contribution to Samaritans Central Charity	1,561	-	1,561	3,397
Bank charges	241	-	241	162
Volunteer expenses	9,863	-	9,863	8,894
Promotion and outreach	402	-	402	507
Depreciation	4,667	1,778	6,445	5,306
Training costs	323	-	323	185
Governance costs	300	-	300	300
	<u>53,626</u>	<u>2,883</u>	<u>56,509</u>	<u>34,396</u>
	Activity undertaken directly	Activity support costs	2022	2021
	£	£	£	£
Centre	<u>56,209</u>	<u>300</u>	<u>56,509</u>	<u>34,396</u>

£53,626 (2021 - £24,844) of the above expenditure was attributable to unrestricted and £2,883 (2021 - £9,552) to restricted.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs	Total 2022	Total 2021
	£	£	£
Governance costs	<u>300</u>	<u>300</u>	<u>300</u>

Governance costs

	Unrestricted funds	Total 2022	Total 2021
	General	£	£
	£		
Independent examiner fees			
Examination of the financial statements	<u>300</u>	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>	<u>300</u>

8 NET INCOMING/OUTGOING RESOURCES

Net (outgoing)/incoming resources for the year include:

	2022	2021
	£	£
Operating leases - plant and machinery	407	407
Depreciation of fixed assets	<u>6,445</u>	<u>5,306</u>

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Travel, office expenses, and centre overheads of £1,501 were reimbursed to five trustees (2021: travel, office expenses, fundraising expenses and centre overheads of £3,157 were reimbursed to four trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

10 STAFF COSTS

The average head count of employees during the period was Nil (2021: Nil).

No employee received emoluments of more than £60,000 during the year

11 INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	2021 £
Examination of the financial statements	<u>300</u>	<u>300</u>

12 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)****13 TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost				
At 1 April 2021	216,968	779	6,014	223,761
At 31 March 2022	216,968	779	6,014	223,761
Depreciation				
At 1 April 2021	22,200	779	866	23,845
Charge for the year	4,440	-	2,004	6,444
At 31 March 2022	26,640	779	2,870	30,289
Net book value				
At 31 March 2022	190,328	-	3,144	193,472
At 31 March 2021	194,768	-	5,148	199,916

14 DEBTORS

	2022 £	2021 £
Prepayments and accrued income	1,762	17,870

15 CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,469	225
Accruals	2,669	3,833
	7,138	4,058

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)****16 FUNDS**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General funds	284,920	46,282	(57,121)	(14,600)	259,481
<i>Designated</i>					
Lift maintenance and repair	-	-	-	3,000	3,000
Branch refurbishment	-	-	-	14,000	14,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>17,000</u>
Total unrestricted funds	<u>284,920</u>	<u>46,282</u>	<u>(57,121)</u>	<u>2,400</u>	<u>276,481</u>
Restricted funds					
Cumbria Community Foundation COVID 19 Fund	2,978	-	(1,206)	-	1,772
Pears DCMS 1	1,631	-	(572)	-	1,059
PCC Cumbria Property Fund	-	2,400	-	(2,400)	-
Equipment donated by Samaritans Central Office	-	750	(750)	-	-
Fundraising Banner	-	1,095	(1,095)	-	-
The Spinners and Wednesday Warriors of Wigton Rugby Club	-	355	(355)	-	-
	<u>4,609</u>	<u>4,600</u>	<u>(3,978)</u>	<u>(2,400)</u>	<u>2,831</u>
Total funds	<u>289,529</u>	<u>50,882</u>	<u>(61,099)</u>	<u>-</u>	<u>279,312</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

16 FUNDS (continued)

Designated funds

Lift maintenance and repair - The trustees have established this designated fund to cover unforeseen repairs and maintenance costs for the branch lift, following incurring significant repairs expenditure during this financial year.

Branch refurbishment - The trustees have designated this fund to cover the refurbishment project the branch is to undertake in the next financial year. The trustees are looking to utilise some of the additional unrestricted funding received during the financial year, towards improvements and upgrades to the branch and to ensure the branch is equipped for the service changes Samaritans Central Office are looking to implement as part of the strategy going forward. The trustees are also looking at improvements to the shop, in order to look to increase the funding the branch receives from this.

Restricted funds

PCC Cumbria Property Fund - This funding was received to support an increase in volunteers and to cover costs of training and one to one mentoring and supervision. The training of new volunteers is delivered by the branch training team who are all volunteers and no actual costs were incurred on this project. The funding was to cover the notional/ lost opportunity costs. A transfer for the full funding amount of £2,400 has been reflected between restricted and unrestricted funds.

Equipment donated by Samaritans Central Office - During the year Samaritans Central Office donated equipment to the branch, to be utilised to provide our services to the public. The cost of this equipment was recognised within restricted donations. The total cost of this equipment was below our asset capitalisation limit, therefore all funds were expensed within the year.

Fundraising Banner - During the year the branch undertook a fundraising campaign, to raise awareness of our services and support and to raise funds required for our branch. During this campaign, Carlisle Civic Centre allowed us to use their electronic advertising banner and donated the cost of the charge for this banner.

The Spinners and Wednesday Warriors of Wigton Rugby Club - They provided a donation to the branch to go towards the costs of purchasing headsets for the new listening volunteers of the branch. Funds were all fully spent during the year.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)****16 FUNDS (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General funds	284,550	28,030	(27,645)	(15)	284,920
Restricted funds					
Cumbria Community Foundation COVID 19 Fund	-	6,544	(3,566)	-	2,978
National Lottery COVID Community Support Fund	-	2,331	(2,345)	14	-
Pears DCMS 1	-	2,503	(563)	(309)	1,631
Pears DCMS 2	-	3,600	(3,910)	310	-
Total restricted	-	14,978	(10,384)	15	4,609
Total funds	<u>284,550</u>	<u>43,008</u>	<u>(38,029)</u>	<u>-</u>	<u>289,529</u>

The specific purposes for which the funds are to be applied are as follows:

Cumbria Community Foundation COVID 19 Fund - This grant was received as funding towards travelling costs for our volunteers and to fund the purchase of IT equipment to deliver virtual training. The grant was fully spent within the timescales and the balance shown on this fund represents the net book value of the IT equipment.

National Lottery COVID Community Support Fund - This grant was received as funding towards enhanced cleaning costs, for the purchase of a contactless payment device for fundraising and for brand promotional items.

Pears DCMS10030 - This grant was received from joint funding by the Pears Foundation and the Department of Digital, Culture, Media and Sport as part of the response to the impact of COVID-19. This was funding towards an extra listening station in the branch and the purchase of a new projector and screen. The equipment for the extra listening station will be put in place, once the branch has completed refurbishment and reorganisation plans in the next financial year. The grant was fully spent within the timescales and the balance shown on this fund represents the net book value of the equipment.

Pears DCMS10147 - This grant was received from joint funding by the Pears Foundation and the Department of Digital, Culture, Media and Sport as part of the response to the impact of COVID-19. This was funding towards the purchase of personal issue headsets.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	190,641	2,831	193,472
Net current assets	<u>85,840</u>	<u>-</u>	<u>85,840</u>
Total net assets	<u>276,481</u>	<u>2,831</u>	<u>279,312</u>
	Unrestricted funds General £	Restricted funds £	Total funds 2021 £
Tangible fixed assets	195,307	4,609	199,916
Net current assets	<u>89,613</u>	<u>-</u>	<u>89,613</u>
Total net assets	<u>284,920</u>	<u>4,609</u>	<u>289,529</u>

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19 COVID-19

The impact of the COVID-19 pandemic continued throughout the financial year. The effect for the charity has been discussed and disclosed in a dedicated section of the trustees' annual report this year.

SAMARITANS CARLISLE

England & Wales - Charity number 1165227

Accounts

CHARITY REGISTRATION NUMBER: 1165227

SAMARITANS CARLISLE

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MARCH 2021**

SAMARITANS CARLISLE

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YEAR ENDED 31 MARCH 2021

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SAMARITANS CARLISLE

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2021

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in its governing document are: 1) To enable persons in Carlisle and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide. 2) To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. And 3) To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

The charity operates a telephone helpline where individuals can speak to trained volunteers and receive confidential emotional support.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

During the year the charity successfully generated income of £43,008. Usually the largest income would be generated from the shop, however this income was significantly reduced in the financial year due to the shop being closed for most of the year due to the COVID-19 pandemic. The largest income this financial year was from grants received.

Due to the ongoing COVID-19 pandemic the branch has been unable to undertake many of its fundraising activities.

Overall expenditure was in line with budget expectations, with the largest expenditure again being seen in centre overheads and volunteer expenses. These expenses are the key areas which allow the charity to provide the activities undertaken.

Overall as a result income for the year was £43,008 (2020: £43,069) and expenditure £38,029 (2020: £33,948), resulting in an overall surplus of funds of £4,979 (2020: £9,121).

In the year ended 31 March 2021 the branch contributed a total of 3,850 hours of listener support to Samaritan's callers, representing 94% coverage of scheduled shifts. This is a remarkable figure given the restrictions placed on us by COVID and the need for some volunteers to self-isolate at home.

During the year, our total number of contacts was 16,190, which included 14,727 calls. In total, 67 volunteers from the branch carried out listening shifts during the year. 11 volunteers completed 50 or more shifts, which is a remarkable record and one that deserves our thanks and recognition.

COVID-19

The pandemic has brought about a large amount of change and impact on our lives which has been unpredictable and unsettling. Of course our callers were not immune to this uncertainty and people with pre-existing anxieties were particularly hard-hit by the fear created by the disease and the ways in which our lives changed in response.

Throughout we have followed national regulations and the guidance issued by Samaritans Central Office for safe operation of branches. These have been regularly reviewed. We have continued to provide a service (which the Government classed as 'essential') through the lockdowns. The health and safety of volunteers has been a priority with social distancing observed at all times. Staggered start and finishing times for shifts ensure no more than two volunteers are in the building at any time. The cleaning regime has been extended, wipes and alcohol sprays are available to clean equipment between shifts, along with hand sanitiser.

Due to the national lockdowns, we have lost both shop revenue and all fundraising and outreach activities were suspended for the full year. As was the face to face emotional support in branch. We were successful in receiving a Local Restrictions Support Grant from the Council and were awarded £9,669. We were also successful in obtaining other grant funding in the financial year.

Since the first lockdown, face to face meetings of the Trustees, Deputies and Leaders have been suspended and have been replaced by teleconference and videoconference calls. All training delivered was also completed online.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Due to the closure of the shop and ceasing of fundraising activities due to the COVID-19 pandemic, the charity has looked to raise additional funds to cover the expenditure incurred in the year. The branch has received ongoing support from donors, as well as receiving COVID-19 grant support and was also successful in receiving other grant funding. The expenditure again is mostly the overheads and running costs of the building, which is used to provide the services to the public.

At the year end the charity held unrestricted funds of £284,920 (2020: £284,550) and restricted funds of £4,609 (2020: £Nil).

The charity has a reserves policy to guard against any temporary loss of funding.

Policy on reserves

The trustees have considered the level of reserves they require and have concluded that this should amount to the equivalent of 18 months operating costs. The charity holds liquid reserves of £89,613 at the end of the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Samaritans Carlisle is a Charitable Incorporated Organisation (CIO) which was first registered as a charity on 19 January 2016 and operates as a separate independent charity. The charity commenced operating on 1 April 2016. The charity is however recognised as an affiliated branch of the national Samaritans charitable company, company number 00757372 and registered charity 219432.

Samaritans Carlisle operates under a model constitution for Samaritan branches. The constitution is dated 11 December 2015. The charity is registered with the Charity Commission under number 1165227. The principal office of the charity is 123 Botchergate, Carlisle, CA1 1RZ.

Recruitment and appointment of trustees

New trustees of the charity are elected at the Annual General Meeting each year. The members of the charity elect the elected trustees following the nominations made. The trustees may appoint (co-opt) up to two additional trustees (co-opted trustees), so long as the total number of trustees does not exceed thirteen. The branch director may appoint one of the other trustees as vice-director.

Mrs V Bassindale was appointed as a co-opted trustee on 14 December 2020.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and no trustee remuneration was paid in the year. Some of the trustees have claimed volunteer expenses, details of which can be found in note 9 to the financial statements.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

Organisational structure

The trustees of the charity manage the affairs of the charity and may for that purpose exercise all the powers of the charity.

As a result of a proposed strategy by the national Samaritans charitable company, this charity replaced the previously unincorporated charity known as Samaritans Carlisle, charity number 501119. The unincorporated charity ceased on 31 March 2016 and the charities merged on 1 April 2016. This transaction was accounted for as a charity merger. This charity remains as the sole trustee of the old unincorporated charity and incorporates all funds held by the old charity.

Risk management

The trustees have considered the risks to which the charity is exposed and these have been documented in a risk register. The trustees are taking action to address these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs D Baker (resigned 30 September 2020)
Mrs C Bainbridge (resigned 24 May 2021)
Mrs M Irwin (resigned 29 September 2021)
Mrs P Bewley
Mrs S Graves (Treasurer)
Ms V Pounder
Ms M L Fawcett, (Director) (resigned 30 September 2020)
Mr M Whelan (resigned 5 October 2020)
Mr C J Bell MBE (appointed 30 September 2020 and resigned 1 February 2021)
Mr P Gray, (Director) (appointed 30 September 2020)
Mrs V Bassindale (appointed 14 December 2020)
Mrs E Foley (appointed 29 September 2021)

Secretary

Mrs V Bassindale

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

Principal Office	123 Botchergate Carlisle CA1 1RZ
Charity Registration Number	1165227
Bankers	Cumberland Building Society Cumberland House Cooper Way Carlisle CA3 0JF
Independent examiner	Mr J W A Cruickshank James W A Cruickshank Business Services Limited Inglewood Wreay Syke, Wreay Carlisle CA4 0RL

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates.

Credit risk

The charity's principal financial assets are bank balances and cash. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings.

SAMARITANS CARLISLE

TRUSTEES' REPORT (CONTINUED)

YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting 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; and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 29 September 2021 and signed on its behalf by:

.....
Mrs P Bewley
Trustee

SAMARITANS CARLISLE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARITANS CARLISLE

I report to the charity trustees on my examination of the accounts of Samaritans Carlisle (the charity) for the year ended 31 March 2021 which are set out on pages 8 to 22.

Responsibilities and basis of report

As the charity's trustees of Samaritans Carlisle 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Samaritans Carlisle 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.

.....
Mr J W A Cruickshank
Independent Examiner

James W A Cruickshank Business Services Limited
Inglewood
Wreay Syke, Wreay
Carlisle
CA4 0RL

29 September 2021

SAMARITANS CARLISLE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

				31 March 2021 (Combined figures) Total £	31 March 2020 (Combined figures) Total £
	Note	Unrestricted £	Restricted £		
Income from:					
Donations and grants receivable	2	23,926	14,978	38,904	18,442
Other trading activities	3	3,808	-	3,808	24,142
Investment income	4	296	-	296	485
Total income		28,030	14,978	43,008	43,069
Expenditure on:					
Raising funds	5	(2,801)	(832)	(3,633)	(4,119)
Charitable activities	6	(24,844)	(9,552)	(34,396)	(29,829)
Total expenditure		(27,645)	(10,384)	(38,029)	(33,948)
Net income		385	4,594	4,979	9,121
Gross transfers between funds		(15)	15	-	-
Net movement in funds		370	4,609	4,979	9,121
Reconciliation of funds					
Total funds brought forward		284,550	-	284,550	275,429
Total funds carried forward	16	284,920	4,609	289,529	284,550

SAMARITANS CARLISLE**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

				31 March 2020 (Combined figures) Total funds £
	Note	Unrestricted £	Restricted £	
Income from:				
Donations and grants receivable	2	18,142	300	18,442
Other trading activities	3	24,142	-	24,142
Investment income	4	485	-	485
Total income		42,769	300	43,069
Expenditure on:				
Raising funds	5	(4,119)	-	(4,119)
Charitable activities	6	(29,329)	(500)	(29,829)
Total expenditure		(33,448)	(500)	(33,948)
Net movement in funds		9,321	(200)	9,121
Reconciliation of funds				
Total funds brought forward		275,229	200	275,429
Total funds carried forward	16	284,550	-	284,550

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 are shown in note 16.

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

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	199,916	199,208
Current assets			
Debtors	14	17,870	13,534
Cash at bank and in hand		<u>75,801</u>	<u>79,886</u>
		93,671	93,420
Creditors: Amounts falling due within one year	15	<u>(4,058)</u>	<u>(8,078)</u>
Net current assets		<u>89,613</u>	<u>85,342</u>
Net assets		<u>289,529</u>	<u>284,550</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		4,609	-
Unrestricted income funds			
Unrestricted funds		<u>284,920</u>	<u>284,550</u>
Total funds	16	<u>289,529</u>	<u>284,550</u>

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 29 September 2021 and signed on their behalf by:

.....
Mrs S Graves (Treasurer)
Trustee

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samaritans Carlisle meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Voluntary income including donations, gifts and legacies that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Other trading activities

Other trading activities are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be fully recovered.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Raising funds

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

1 ACCOUNTING POLICIES (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	2% straight line
Fixtures, Fittings and Equipment	3 years straight line
Computer Equipment	3 years straight line

Fund structure

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

Restricted income 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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs).

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Impairment

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Donations;				
Donations	14,257	-	14,257	8,142
Grants;				
Government grants	9,669	-	9,669	10,300
Cumbria Community Foundation COVID 19 Fund	-	6,544	6,544	-
National Lottery COVID Community Support Fund	-	2,331	2,331	-
Pears DCMS10030	-	2,503	2,503	-
Pears DCMS10147	-	3,600	3,600	-
	<u>23,926</u>	<u>14,978</u>	<u>38,904</u>	<u>18,442</u>

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total 2021	Total 2020
	General £	£	£
Trading income;			
Shop income	3,550	3,550	21,682
Events income;			
Fundraising events	<u>258</u>	<u>258</u>	<u>2,460</u>
	<u>3,808</u>	<u>3,808</u>	<u>24,142</u>

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)**

4 INVESTMENT INCOME

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Bank interest receivable	295	295	484
Other interest received	1	1	1
	<u>296</u>	<u>296</u>	<u>485</u>

5 EXPENDITURE ON RAISING FUNDS**a) Costs of trading activities**

	Unrestricted			
	General	Restricted	Total	Total
	£	£	2021	2020
			£	£
Fundraising trading costs:				
Fundraising expenses	540	459	999	328
Shop costs	<u>2,261</u>	<u>373</u>	<u>2,634</u>	<u>3,791</u>
	<u>2,801</u>	<u>832</u>	<u>3,633</u>	<u>4,119</u>

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)****6 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted		Total	Total
	General	Restricted	2021	2020
	£	£	£	£
Centre overheads	5,109	5,470	10,579	5,425
Centre maintenance	3,099	-	3,099	1,673
Telephone	1,276	-	1,276	1,465
Office expenses	284	-	284	907
Copier lease	407	-	407	427
Branch contribution to Samaritans Central Charity	3,397	-	3,397	5,417
Bank charges	162	-	162	223
Volunteer expenses	6,140	2,754	8,894	7,859
Promotion and outreach	27	480	507	1,411
Depreciation	4,582	724	5,306	4,440
Training costs	61	124	185	282
Governance costs	300	-	300	300
	<u>24,844</u>	<u>9,552</u>	<u>34,396</u>	<u>29,829</u>

	Activity undertaken directly	Activity support costs	2021	2020
	£	£	£	£
Centre	<u>34,096</u>	<u>300</u>	<u>34,396</u>	<u>29,829</u>

£24,844 (2020 - £29,329) of the above expenditure was attributable to unrestricted and £9,552 (2020 - £500) to restricted.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs	Total 2021	Total 2020
	£	£	£
Governance costs	<u>300</u>	<u>300</u>	<u>300</u>

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£		
Independent examiner fees			
Examination of the financial statements	<u>300</u>	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>	<u>300</u>

8 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2021	2020
	£	£
Operating leases - plant and machinery	407	427
Depreciation of fixed assets	<u>5,306</u>	<u>4,440</u>

9 TRUSTEES REMUNERATION AND EXPENSES

During the year the charity made the following transactions with trustees:

Travel, office expenses, fundraising expenses and centre overheads of £3,157 were reimbursed to four trustees (2020: travel, office expenses and centre overheads of £3,138 were reimbursed to six trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

10 STAFF COSTS

The average head count of employees during the period was Nil.

No employee received emoluments of more than £60,000 during the year

11 INDEPENDENT EXAMINER'S REMUNERATION

	2021 £	2020 £
Examination of the financial statements	<u>300</u>	<u>300</u>

12 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

SAMARITANS CARLISLE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)****13 TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures, Fittings and Equipment £	Computer Equipment £	Total £
Cost				
At 1 April 2020	216,968	779	-	217,747
Additions	-	-	6,014	6,014
At 31 March 2021	216,968	779	6,014	223,761
Depreciation				
At 1 April 2020	17,760	779	-	18,539
Charge for the year	4,440	-	866	5,306
At 31 March 2021	22,200	779	866	23,845
Net book value				
At 31 March 2021	194,768	-	5,148	199,916
At 31 March 2020	199,208	-	-	199,208

14 DEBTORS

	2021 £	2020 £
Trade debtors	-	189
Prepayments and accrued income	17,870	13,345
	17,870	13,534

15 CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	225	2,059
Accruals	3,833	6,019
	4,058	8,078

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

16 FUNDS

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General funds	284,550	28,030	(27,645)	(15)	284,920
Restricted funds					
Cumbria Community Foundation COVID 19 Fund	-	6,544	(3,566)	-	2,978
National Lottery COVID Community Support Fund	-	2,331	(2,345)	14	-
Pears DCMS 1	-	2,503	(563)	(309)	1,631
Pears DCMS 2	-	3,600	(3,910)	310	-
	-	14,978	(10,384)	15	4,609
Total funds	<u>284,550</u>	<u>43,008</u>	<u>(38,029)</u>	<u>-</u>	<u>289,529</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £		Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General funds	275,229	42,769	(33,448)		284,550
Restricted funds					
Funding for visually impaired volunteers	200	-	(200)		-
Funding for publicity materials	-	300	(300)		-
Total restricted	<u>200</u>	<u>300</u>	<u>(500)</u>		<u>-</u>
Total funds	<u>275,429</u>	<u>43,069</u>	<u>(33,948)</u>		<u>284,550</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

16 FUNDS (continued)

The specific purposes for which the funds are to be applied are as follows:

Cumbria Community Foundation COVID 19 Fund - This grant was received as funding towards travelling costs for our volunteers and to fund the purchase of IT equipment to deliver virtual training. The grant was fully spent within the timescales and the balance shown on this fund represents the net book value of the IT equipment.

National Lottery COVID Community Support Fund - This grant was received as funding towards enhanced cleaning costs, for the purchase of a contactless payment device for fundraising and for brand promotional items.

Pears DCMS10030 - This grant was received from joint funding by the Pears Foundation and the Department of Digital, Culture, Media and Sport as part of the response to the impact of COVID-19. This was funding towards an extra listening station in the branch and the purchase of a new projector and screen. The equipment for the extra listening station will be put in place, once the branch has completed refurbishment and reorganisation plans in the next financial year. The grant was fully spent within the timescales and the balance shown on this fund represents the net book value of the equipment.

Pears DCMS10147 - This grant was received from joint funding by the Pears Foundation and the Department of Digital, Culture, Media and Sport as part of the response to the impact of COVID-19. This was funding towards the purchase of personal issue headsets.

During the year a transfer of £15 was made from unrestricted funds to restricted funds to cover the overspend on the National Lottery and Pears grants received during the year.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2021 £
Tangible fixed assets	195,307	4,609	199,916
Net current assets	89,613	-	89,613
Total net assets	<u>284,920</u>	<u>4,609</u>	<u>289,529</u>

SAMARITANS CARLISLE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted funds General £	Total funds 2020 £
Tangible fixed assets	199,208	199,208
Net current assets	<u>85,342</u>	<u>85,342</u>
Total net assets	<u>284,550</u>	<u>284,550</u>

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

19 COVID-19

The initial impact of the COVID-19 pandemic was seen in March 2020 and continued throughout the financial year. The impact of this pandemic for the charity has been discussed and disclosed in a dedicated section of the trustees' annual report this year.