

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><u>289,529</u></u>	<u><u>284,550</u></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><u>289,529</u></u>	<u><u>284,550</u></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 General £	Total 2021 £	Total 2020 £
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	284,550	43,008	(38,029)	-	289,529

	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	200	300	(500)	-
Total funds	275,429	43,069	(33,948)	284,550

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.