

**CHARITY REGISTRATION NUMBER: 1165227**

**SAMARITANS CARLISLE**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 MARCH 2023**

# **SAMARITANS CARLISLE**

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### **YEAR ENDED 31 MARCH 2023**

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## **SAMARITANS CARLISLE**

### **TRUSTEES' REPORT**

#### **YEAR ENDED 31 MARCH 2023**

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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**

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#### **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**

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#### ***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**

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

## **SAMARITANS CARLISLE**

### **TRUSTEES' REPORT (CONTINUED)**

#### **YEAR ENDED 31 MARCH 2023**

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##### **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**

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***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**

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#### **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**

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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 £		
<b>Income from:</b>					
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
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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 £	
<b>Income from:</b>				
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
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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**

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

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**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)**

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**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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)**

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**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)**

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**2 INCOME FROM DONATIONS AND GRANTS RECEIVABLE**

	<b>Unrestricted</b>		<b>Total 2023</b>	<b>Total 2022</b>
	<b>General £</b>	<b>Restricted £</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
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)**

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**4 INVESTMENT INCOME**

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>		
	<b>General</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
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)**

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#### **7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

##### **Support costs allocated to charitable activities**

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

##### **Governance costs**

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>		
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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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)**

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#### **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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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

**14 DEBTORS**

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

**15 CREDITORS: amounts falling due within one year**

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

## 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 £
<b>Unrestricted funds</b>				
<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>
<b>Total unrestricted funds</b>	<u>276,481</u>	<u>28,338</u>	<u>(43,767)</u>	<u>261,052</u>
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<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
<b>Total unrestricted funds</b>	<u>284,920</u>	<u>46,282</u>	<u>(57,121)</u>	<u>2,400</u>	<u>276,481</u>
<b>Restricted funds</b>					
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)	-	-
<b>Total restricted</b>	<u>4,609</u>	<u>4,600</u>	<u>(3,978)</u>	<u>(2,400)</u>	<u>2,831</u>
<b>Total funds</b>	<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)**

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#### **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)**

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#### **17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>
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.