

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) Total funds £
	Note	Unrestricted £	Restricted £	
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.