

**North West Wales Samaritans**  
**Unaudited Financial Statements**  
**31 March 2021**

**PARKER O'REGAN TANN & CO**

Chartered Certified Accountants  
Bangor Business Centre  
2 Farrar Road  
Bangor  
Gwynedd  
LL57 1LJ

# **North West Wales Samaritans**

## **Financial Statements**

**Year ended 31 March 2021**

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# North West Wales Samaritans

## Trustees' Annual Report

Year ended 31 March 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Reference and administrative details

<b>Registered charity name</b>	North West Wales Samaritans
<b>Charity registration number</b>	1170372
<b>Principal office</b>	5 Llys Onnen Parc Menai Bangor Gwynedd LL57 4DF

### The trustees

	Tudur Williams Terri Stallard Veronica Hanson Lynda Price Jones Gillian Hubbard Eric Goulden Ceren Williams
<b>Company secretary</b>	Veronica Hanson
<b>Independent examiner</b>	Miss Buddug Ritchie ACCA Bangor Business Centre 2 Farrar Road Bangor Gwynedd LL57 1LJ

### Structure, governance and management

#### Governing document

North West Wales Samaritans is a charitable incorporated organisation, registered with the Charity Commission on the 24 November 2016.

#### Appointment of Trustees

Trustees are appointed for a maximum of a six year period. The charity appoints trustees at the A.G.M. including a secretary and a treasurer or one person to act as both secretary and treasurer, up to eight additional trustees and up to two co-opted trustees. A Branch Director is also appointed as a trustee through a process involving consultation with the charity and approved by the Board of Trustees of Samaritans Central Charity.

#### Friends of Samaritans

There are two groups of the Friends of Samaritans in Bangor and Pwllheli. They support the charity by raising funds and helping at other events and their members are very valued non listening supporters.

# **North West Wales Samaritans**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

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### **Objectives and activities**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Objectives**

The vision of the charity is that fewer people die through suicide. The charity provides confidential emotional support for people experiencing feelings of distress or despair including feelings which may lead to suicide. It also strives to provide society with a better understanding of suicide, suicidal behaviour and the value of expressing feelings that may lead to suicide.

#### **The Covid-19 Pandemic**

During the whole of the year the Covid-19 pandemic had a significant effect on the activities of the charity. As Samaritan listening volunteers were classed as 'essential workers' by the Welsh Government, volunteers who were not regarded as vulnerable or who were self-isolating were able to continue to come into our Centre to undertake listening duties during the lockdown or restricted travel periods. Stringent safety measures, based on detailed risk assessments were in operation at the Centre to facilitate continued volunteering and these risk assessments were under constant review and updated with revised Government guidance. All meetings of the Branch Management Team and other essential forums were conducted on Zoom, during the year, together with other Regional and Central Charity meetings.

#### **Activities**

Emotional support through the telephone, e-mail and letter was available throughout the year but visits to the Samaritans Centre had to be curtailed this year. From September 2020, North West Wales Samaritans were one of five Samaritan centres responsible for inaugurating a new Online Chat service, which is gradually being rolled out through all Samaritans branches.

A Freephone number is available for support in Welsh or English. Information of our services is provided through the National Samaritans website and our own branch website. Bilingual leaflets are made available at strategic places and regular advertisements are placed in the local Welsh language 'papurau bro,' giving details of our Welsh Language Line. There are telephones on the two Menai Bridges linked to our Centre.

#### **Outreach**

An important part of the work of the charity is reaching out to people in distress. We cover a large geographical area and usually attend agricultural shows, eisteddfodau, farmers' marts, visit schools, colleges and Bangor University. We have a purpose built Community Vehicle which is used in most of these outreach activities and also visits towns and villages throughout the area to publicise the services of the Samaritans. Talks are also given to Societies who request to know more about our work and we hold a regular stall at Ysbyty Gwynedd. During this year, however, all these activities have had to be placed on hold, apart from the Community Vehicle visiting towns and villages, when regulations have allowed, as a visual presence.

#### **Training**

Recruitment of volunteers continues to be a priority and is continuous. Training courses for new volunteers are usually held four times a year and all established volunteers receive further training every year. The first training of new volunteers had to be suspended this year until an online course was formulated and the first intake for this new training method started a course in January 2021.

The Annual Conference, which includes guest speakers from other relevant agencies, organised for April 2020 had to be cancelled.

# **North West Wales Samaritans**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

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### **Achievements and performance**

#### **Performance**

Despite the significant challenges with regards to Covid-19 during the year, there was a continued notable improvement in the emotional support provided by the branch again in 2020/21, building on the previous year's success. Volunteers in the Branch spent 6,441 hours on the telephone in 2020/21 (compared with 4,254 hours in 2019/20 and 2,853 hours in 2018/19) answering 25,806 calls (18,896 in 2019/20 and 15,348 in 2018/19) and replied to 2,382 emails (1,323 emails in 2019/20 and 754 in 2018/19) and in addition conducted 776 online chats from September 2020 when the service was first launched. This remarkable achievement was due to the tremendous commitment of our volunteers at a time when at one stage 45% of our volunteers were resting because they were classed as vulnerable and/or self-isolating due to the concerns regarding Covid-19. Many of those who could continue to offer listening duties went above and beyond their usual duty hours to keep the service going at a time when it was needed more than ever. We are most grateful to them for this unstinting and phenomenal commitment.

The charity had 84 registered listening volunteers on 31 March 2021, with 25 of these resting, mainly due to Covid-19 concerns and 6 non-listening volunteers. The centre further extended its opening hours to 131 hours a week by March 2021 from 125 hours in 2020 and 77 hours in 2019.

The branch was examined through the Central Charity's Quality Assurance procedure in November 2020 and gained an 'excellent' rating by the external assessors.

#### **Premises**

The charity has a modern, fully equipped building, purchased and refurbished in 2016, which gives the branch stability and security for the future. It provides a very good working environment for our volunteers and has excellent training facilities. During 2020/21 we continued to upgrade our information technology systems to ensure we are abreast with all new technological developments to provide a first class service.

# North West Wales Samaritans

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Financial review

#### Income

The total income of the charity in 2020/21 amounted to £33,052 (2019/20 - £35,278) including donations of £11,143 (2019/20 - £15,517), legacies and contributions in memory of £953 (2019/20 - £9,410). Fund raising events income was £1,128 (2019/20 - £1,953) and the Friends of Samaritans raised a further £960 (2019/20 - £5,253) at a time when it was difficult to conduct fund raising activities due to Covid-19 restrictions. Grant aid towards costs of £1,500 was received from Gwynedd Council who also waived the discretionary 20% payment of rates on the building and the Branch is sincerely grateful to the Council for this financial help. Covid-19 funding from Welsh Government, through Gwynedd Council, of £10,000 was received, £2,222 from Central Samaritans and £4,002 from the Pears Foundation fund through the Samaritans.

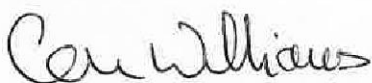
#### Expenditure

Expenditure in 2020/21 was £34,498, lower than in 2019/20, £41,587. The expenditure mainly consists of the branch running costs and the lower expenditure this year can be attributed to little running costs for the new Community Vehicle, no Annual Conference, and less activity due to Covid-19 restrictions.

#### Funds in Hand

At the end of the financial year £48,874 was carried forward, £5,658 more than in 2019/20; this is in line with the Charity's Policy to aim to keep approximately twelve to eighteen months of operating costs in reserve to ensure stability of the Branch.

The trustees' annual report was approved on 25 June 2021 and signed on behalf of the board of trustees by:



Ceren Williams  
Trustee

# North West Wales Samaritans

## Independent Examiner's Report to the Trustees of North West Wales Samaritans

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of North West Wales Samaritans ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

*Buddug H. Ritchie*

Miss Buddug Ritchie ACCA  
Independent Examiner

Bangor Business Centre  
2 Farrar Road  
Bangor  
Gwynedd  
LL57 1LJ

# North West Wales Samaritans

## Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	30,780	30,780	31,680
Other trading activities	5	2,254	2,254	3,511
Investment income	6	18	18	87
<b>Total income</b>		<u>33,052</u>	<u>33,052</u>	<u>35,278</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	7	1,121	1,121	2,001
Expenditure on charitable activities	8,9	<u>33,377</u>	<u>33,377</u>	<u>39,586</u>
<b>Total expenditure</b>		<u>34,498</u>	<u>34,498</u>	<u>41,587</u>
<b>Net expenditure and net movement in funds</b>		<u>(1,446)</u>	<u>(1,446)</u>	<u>(6,309)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		292,566	292,566	298,875
<b>Total funds carried forward</b>		<u>291,120</u>	<u>291,120</u>	<u>292,565</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.



# North West Wales Samaritans

## Statement of Financial Position

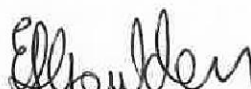
31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	15	242,746	249,854
<b>Current assets</b>			
Stocks	16	328	711
Debtors	17	2,103	2,367
Cash at bank and in hand		46,443	40,138
		<u>48,874</u>	<u>43,216</u>
<b>Creditors: amounts falling due within one year</b>	18	500	504
<b>Net current assets</b>		<u>48,374</u>	<u>42,712</u>
<b>Total assets less current liabilities</b>		<u>291,120</u>	<u>292,566</u>
<b>Net assets</b>		<u>291,120</u>	<u>292,566</u>
<b>Funds of the charity</b>			
Unrestricted funds		291,120	292,565
<b>Total charity funds</b>	19	<u>291,120</u>	<u>292,565</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2021, and are signed on behalf of the board by:



Ceren Williams  
Trustee



Eric Goulden  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# **North West Wales Samaritans**

## **Notes to the Financial Statements**

**Year ended 31 March 2021**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 Llys Onnen, Parc Menai, Bangor, Gwynedd, LL57 4DF.

### **2. Statement of compliance**

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

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **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.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

#### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Income from investments is included when receivable.

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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

Expenditure on charitable activities includes all costs incurred by a 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.

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.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the length of the lease
Fixtures and fittings	-	Straight line over 4 years
Motor vehicles	-	Straight line over 15 years

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	11,143	11,143	15,517	15,517
Friends of the Samaritans	960	960	5,253	5,253
<b>Legacies</b>				
Legacies	953	953	9,410	9,410
<b>Grants</b>				
Grants receivable	1,500	1,500	1,500	1,500
Covid-19 grants	16,224	16,224	—	—
	<u>30,780</u>	<u>30,780</u>	<u>31,680</u>	<u>31,680</u>

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 5. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Fundraising events	1,128	1,128	1,953	1,953
Shop income	1,126	1,126	1,558	1,558
	<u>2,254</u>	<u>2,254</u>	<u>3,511</u>	<u>3,511</u>

### 6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	18	18	87	87

### 7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Shop costs	814	814	897	897
Fundraising event costs	307	307	1,104	1,104
	<u>1,121</u>	<u>1,121</u>	<u>2,001</u>	<u>2,001</u>

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Support costs	<u>33,377</u>	<u>33,377</u>	<u>39,587</u>	<u>39,586</u>

### 9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Governance costs	<u>33,377</u>	<u>33,377</u>	<u>39,586</u>

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 10. Analysis of support costs

	Governance costs	Charitable activities	Total 2021	Total 2020
	£	£	£	£
Premises	6,101	—	6,101	5,830
General office	6,971	950	7,921	8,321
Members expenses	5,478	—	5,478	6,764
Accountancy fees	500	—	500	500
Costs of trustees' meetings	11	—	11	3,056
Depreciation	7,910	—	7,910	7,713
Contribution to Head Office	—	—	—	2,124
Motor vehicle expenses	—	1,453	1,453	5,278
Covid-19 related costs	4,002	—	4,002	—
	<u>30,973</u>	<u>2,403</u>	<u>33,376</u>	<u>39,586</u>

The support costs of the charity have been identified and together with the governance costs are apportioned between the main charitable activities undertaken in the year. The support costs above have been allocated between the charity's main activities on the basis of direct costs, reasonable apportionment and governance costs.

### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>7,910</u>	<u>7,713</u>

### 12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

### 13. Staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the year.

### 14. Trustee remuneration and expenses

During the year one or more trustees claimed expenses and had their expenses met by the charity.

The trustees were reimbursed for expenses amounting to £1,378 (2020 - £1,771). The expenses incurred by the trustees were for travel. The number of trustees involved was two.

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 15. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2020	208,345	14,255	46,715	269,315
Additions	—	802	—	802
<b>At 31 March 2021</b>	<u>208,345</u>	<u>15,057</u>	<u>46,715</u>	<u>270,117</u>
<b>Depreciation</b>				
At 1 April 2020	3,120	10,113	6,228	19,461
Charge for the year	1,040	3,756	3,114	7,910
<b>At 31 March 2021</b>	<u>4,160</u>	<u>13,869</u>	<u>9,342</u>	<u>27,371</u>
<b>Carrying amount</b>				
<b>At 31 March 2021</b>	<u>204,185</u>	<u>1,188</u>	<u>37,373</u>	<u>242,746</u>
At 31 March 2020	<u>205,225</u>	<u>4,142</u>	<u>40,487</u>	<u>249,854</u>

### 16. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>328</u>	<u>711</u>

### 17. Debtors

	2021 £	2020 £
Prepayments and accrued income	550	574
Other debtors	<u>1,553</u>	<u>1,793</u>
	<u>2,103</u>	<u>2,367</u>

### 18. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	500	500
Social security and other taxes	—	4
	<u>500</u>	<u>504</u>

# North West Wales Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>292,566</u>	<u>33,052</u>	<u>(34,498)</u>	<u>291,120</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>298,875</u>	<u>35,278</u>	<u>(41,588)</u>	<u>292,565</u>

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	242,746	242,746
Current assets	49,011	49,011
Creditors less than 1 year	(500)	(500)
<b>Net assets</b>	<u>291,257</u>	<u>291,257</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	249,854	249,854
Current assets	43,216	43,216
Creditors less than 1 year	(505)	(505)
<b>Net assets</b>	<u>292,565</u>	<u>292,565</u>