

North West Wales Samaritans
Unaudited Financial Statements
31 March 2023

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 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

North West Wales Samaritans

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name North West Wales Samaritans

Charity registration number 1170372

Principal office 5 Llys Onnen
Parc Menai
Bangor
Gwynedd
LL57 4DF

The trustees

Tudur Williams	(Resigned 1 October 2022)
Veronica Hanson	
Lynda Price Jones	
Gillian Hubbard	
Eric Goulden	(Resigned 22 July 2022)
Ceren Williams	
Linda Jane Macdonald	
Carys Wyn Rowlands	(Appointed 22 July 2022)
Sian Bowen Beidas	(Appointed 22 July 2022)
Linda Helen Brookes-Fazakerley	(Appointed 22 July 2022)

Company secretary Veronica Hanson

Independent examiner Miss Buddug Ritchie FCCA
Bangor Business Centre
2 Farrar Road
Bangor
Gwynedd
LL57 1LJ

North West Wales Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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 2023

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.

Post Covid-19

During 2022-23, despite restrictions being lifted in March 2022, the pandemic continued to have an effect on the activities of the charity for the first six months. Samaritan listening volunteers who were not regarded as vulnerable were able to continue to come into our Centre to undertake listening duties. 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. As a result the charity was able to continue to provide emotional support at the same level as 2021-22.

Until 2023 all meetings of the Branch Management Team, Board of Trustees and other essential forums were conducted on Zoom, during the year, together with other Regional and Central Charity meetings. Introduction to combined in branch Face to Face/Zoom meetings started in January 2023.

Activities

Emotional support through the telephone, Online Chat, e-mail and letter was available throughout the year but no visits were allowed to our Samaritans Centre.

From September 2020, North West Wales Samaritans were one of five Samaritan centres responsible for inaugurating the pilot scheme of a new Online Chat service and the Branch continued to make significant contribution to this service throughout 2022-23.

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.

We have also placed boards advertising our listening services at various football and cricket grounds in our area, targeting young and middle-aged men as the incidents of suicide are much higher for men within these age brackets.

Training

Recruitment of volunteers continues to be a priority and is continuous. Training courses for new volunteers are usually held three times a year and every prospective volunteer has the choice of completing the training through the medium of either Welsh or English and the Branch has now

North West Wales Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

returned to face to face initial training. All established volunteers receive further training every year, with a combination of face to face and online training.

Achievements and performance

Performance

Despite the significant challenges with regards to Covid-19 during the first part of the year, the branch consolidated its emotional support provided by the branch in 2022-23 on par compared with the previous year's figures. Volunteers in the Branch spent 6,912 hours on the telephone in 2022-23 (compared with 6,526 hours in 2021-22 and 6,441 hours in 2020-21), answering 27,256 calls (25,988 in 2021-22 and 25,806 in 2020-21). There was a slight decline to Online Chats answered 1,745 in 2022-23 compared to 1,924 in 2021-22, as the service continued to expand compared with 776 in 2020-21, the launch year. Correspondingly the number of emails answered was less in 2022-23 at 119 compared with 1,078 in 2021-22, this was due to the service taken over by the Emails Hub at Samaritans Central. These achievements were due to the continued tremendous commitment of our volunteers. We are most grateful to them for this unstinting commitment.

The charity had 77 registered listening volunteers on 31 March 2023, a decrease of 14 on the previous year, with 4 of these resting, and 6 non-listening volunteers. The branch continued its opening hours, on average 148 hours a week, compared with 131 hours a week in March 2021 and 125 hours in 2020.

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 2022-23 we continued to upgrade our information technology systems to ensure we are abreast with all new technological developments to provide a first class service.

Financial review

Income

The total income of the charity in 2022-23 amounted to £18,889 (2021-22 - £20,052) including donations of £14,032 (2021-22 - £12,076). Of the total donations for the year £4,322 (2021-22 £7,401) was restricted for marketing and Welsh language expenditure. Also included in the income were legacies and contributions in memory of £115 (2021-22 - £1,010). Fund raising events income was £1,670 (2021-22 £1,909 last year included shop income) and the Friends of Samaritans raised £437 (2021-22 - £723). 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. Additional grant aid towards the cost of heat and light was received from Central Samaritans in this year.

Expenditure

Expenditure in 2022-23 was £40,816, higher than in 2021-22, £30,822. The increase in expenditure was due to an increase in both Volunteer Travel of £12,274 (2021-22 £7,047) and in relation to restricted expenditure on marketing and promoting the service. The costs included adverts in the community, translation and training materials. The cost incurred with the community vehicle for the Outreach Work amounted to £4,689 (2021-22 £1,381)

Funds in Hand

At the end of the financial year £25,458 was carried forward, £17,435 less than in 2021-22; 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.

North West Wales Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 30 June 2023 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 2023

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 2023.

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 FCCA
Independent Examiner

Bangor Business Centre
2 Farrar Road
Bangor
Gwynedd
LL57 1LJ

30 June 2023

North West Wales Samaritans

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	12,762	4,322	17,084	18,139
Other trading activities	5	1,670	–	1,670	1,909
Investment income	6	135	–	135	4
Total income		<u>14,567</u>	<u>4,322</u>	<u>18,889</u>	<u>20,052</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	481	–	481	471
Expenditure on charitable activities	8,9	30,835	9,500	40,335	30,351
Total expenditure		<u>31,316</u>	<u>9,500</u>	<u>40,816</u>	<u>30,822</u>
Net expenditure and net movement in funds		<u>(16,749)</u>	<u>(5,178)</u>	<u>(21,927)</u>	<u>(10,770)</u>
Reconciliation of funds					
Total funds brought forward		274,087	6,263	280,350	291,120
Total funds carried forward		<u>257,338</u>	<u>1,085</u>	<u>258,423</u>	<u>280,350</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 9 to 16 form part of these financial statements.

North West Wales Samaritans

Statement of Financial Position


31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	233,465	237,974
Current assets			
Debtors	16	780	2,393
Cash at bank and in hand		24,678	40,500
		25,458	42,893
Creditors: amounts falling due within one year	17	500	517
Net current assets		24,958	42,376
Total assets less current liabilities		258,423	280,350
Net assets		258,423	280,350
Funds of the charity			
Restricted funds		1,085	6,263
Unrestricted funds		257,338	274,087
Total charity funds	18	258,423	280,350

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2023, and are signed on behalf of the board by:



Ceren Williams
Trustee



Lynda Price Jones
Chair

The notes on pages 9 to 16 form part of these financial statements.

North West Wales Samaritans

Notes to the Financial Statements

Year ended 31 March 2023

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. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

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 2023

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.

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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 £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	9,710	4,322	14,032
Friends of the Samaritans	437	–	437
Legacies			
Legacies	115	–	115
Grants			
Grants receivable	2,500	–	2,500
Covid-19 grants	–	–	–
	<u>12,762</u>	<u>4,322</u>	<u>17,084</u>

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	4,675	7,401	12,076
Friends of the Samaritans	723	—	723
Legacies			
Legacies	1,010	—	1,010
Grants			
Grants receivable	1,500	—	1,500
Covid-19 grants	2,830	—	2,830
	<u>10,738</u>	<u>7,401</u>	<u>18,139</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	1,670	1,670	1,502	1,502
Shop income	—	—	407	407
	<u>1,670</u>	<u>1,670</u>	<u>1,909</u>	<u>1,909</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	135	135	4	4

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop costs	—	—	328	328
Fundraising event costs	481	481	143	143
	<u>481</u>	<u>481</u>	<u>471</u>	<u>471</u>

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	<u>30,835</u>	<u>9,500</u>	<u>40,335</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	<u>29,213</u>	<u>1,138</u>	<u>30,351</u>

9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	<u>40,335</u>	<u>40,335</u>	<u>30,351</u>

10. Analysis of support costs

	Governance costs £	Charitable activities £	Restricted activities £	Total 2023 £	Total 2022 £
Premises	7,732	—	—	7,732	6,458
General office	4,147	64	6,046	10,257	7,818
Members expenses	12,274	—	—	12,274	7,047
Accountancy fees	500	—	—	500	500
Depreciation	4,509	—	—	4,509	4,771
Contribution to Head Office	374	—	—	374	—
Motor vehicle expenses	—	1,235	3,454	4,689	1,381
Covid-19 related costs	—	—	—	—	2,376
	<u>29,536</u>	<u>1,299</u>	<u>9,500</u>	<u>40,335</u>	<u>30,351</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):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>4,509</u>	<u>4,772</u>

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Independent examination fees

	2023	2022
	£	£
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 £2,254 (2022 - £1,633). The expenses incurred by the trustees were for travel, refreshments and printing. The number of trustees involved was three.

15. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>208,345</u>	<u>15,057</u>	<u>46,715</u>	<u>270,117</u>
Depreciation				
At 1 April 2022	5,200	14,487	12,456	32,143
Charge for the year	<u>1,040</u>	<u>355</u>	<u>3,114</u>	<u>4,509</u>
At 31 March 2023	<u>6,240</u>	<u>14,842</u>	<u>15,570</u>	<u>36,652</u>
Carrying amount				
At 31 March 2023	<u>202,105</u>	<u>215</u>	<u>31,145</u>	<u>233,465</u>
At 31 March 2022	<u>203,145</u>	<u>570</u>	<u>34,259</u>	<u>237,974</u>

16. Debtors

	2023	2022
	£	£
Prepayments and accrued income	780	544
Other debtors	<u>—</u>	<u>1,849</u>
	<u>780</u>	<u>2,393</u>

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	500	500
Social security and other taxes	—	17
	<u>500</u>	<u>517</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>274,087</u>	<u>14,567</u>	<u>(31,316)</u>	<u>257,338</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>291,120</u>	<u>12,651</u>	<u>(29,684)</u>	<u>274,087</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted funds	<u>6,263</u>	<u>4,322</u>	<u>(9,500)</u>	<u>1,085</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted funds	<u>—</u>	<u>7,401</u>	<u>(1,138)</u>	<u>6,263</u>

North West Wales Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	233,465	–	233,465
Current assets	24,373	1,085	25,458
Creditors less than 1 year	(500)	–	(500)
Net assets	<u>257,338</u>	<u>1,085</u>	<u>258,423</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	237,974	–	237,974
Current assets	36,630	6,263	42,893
Creditors less than 1 year	(517)	–	(517)
Net assets	<u>274,087</u>	<u>6,263</u>	<u>280,350</u>