

CHARITY REGISTRATION NUMBER: 1170372

**North West Wales Samaritans**  
**Unaudited Financial Statements**  
**31 March 2024**

**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 2024**

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# North West Wales Samaritans

## Trustees' Annual Report

### Year ended 31 March 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### 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 Owen Williams	(Appointed 19 July 2023)
Ann Catherine Evans	(Appointed 19 July 2023)
Veronica Hanson	
Lynda Price Jones	
Gillian Hubbard	
Ceren Williams	(Resigned 19 July 2023)
Linda Jane Macdonald	
Carys Wyn Rowlands	
Sian Bowen Beidas	
Linda Helen Brookes-Fazakerley	

**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 2024**

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### **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 is a group of the Friends of Samaritans in 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 2024**

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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.

#### **Activities**

Emotional support is provided through the telephone, Online Chat and visits to our Samaritans Centre.

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 attend events, 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, including localities where incidents of suicide have occurred to support those communities. 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. All established volunteers receive further training every year, including an annual Conference arranged by the Branch in June with keynote speakers and workshops.

# North West Wales Samaritans

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2024**

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### **Achievements and performance**

#### **Performance**

We are most grateful to all our volunteers for their unstinting commitment.

The charity had 66 registered listening volunteers on 31 March 2024, a decrease of 11 on the previous year, with 6 of these resting, and 6 non-listening volunteers. This decrease impacted on the average weekly opening hours of the Branch during the year, which was 122 hours a week in 2023-24 compared with 148 hours a week in 2022-23 and 131 hours a week in 2021-22. During the first months of 2024 however, a group of 15 new volunteers undertook the initial training course and when these are accepted as fully registered members the numbers of volunteers will return to 2022-23 levels.

Volunteers at the Branch spent 6,220 hours on the telephone in 2023-24, compared with 6,912 hours in 2022-23 and 6,526 hours in 2021-22. 25,682 calls were answered in 2023-24, compared with 27,256 calls in 2022-23 and 25,988 in 2021-22. Online Chats answered declined to 1,041 in 2023-24, compared with 1,745 in 2022-23 and 1,924 in 2021-22.

#### **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.

### **Financial review**

#### **Income**

The total income of the charity in 2023-24 amounted to £48,487 (2022-23 - £18,889) including donations of £15,990 (2022-23 - £14,032). Of the total donations for the year £9,578 (2022-23 £4,322) was restricted for costs like Welsh language expenditure and the 40 Year Celebration Book. Also included in the income were legacies and contributions in memory of £500 (2022-23 - £115).

Fund raising events income was much higher £11,784 (2022-23 £1,670) in response to the increased general costs of the Charity and the Friends of Samaritans raised £1,804 (2022-23 - £437). Grant aid towards costs of £10,000 from Anglesey County Council was received and £1,500 from Cyngor Gwynedd who also waived the discretionary 20% payment of rates on the building and the Branch is sincerely grateful to the Councils for this financial help. Additional grant aid towards the cost of living was received from Central Samaritans in this year.

#### **Expenditure**

Expenditure in 2023-24 was £44,681 (2022-23 £40,816). The increase in expenditure was due to increase in premises costs with the heat and light costs nearly doubling during the year. There was also a similar increase in telephone costs. The costs incurred with the community vehicle for the Outreach Work amounted to £5,866 (2022-23 £4,689).

#### **Funds in Hand**

At the end of the financial year £33,618 was carried forward, £8,160 more than in 2022-23; this was closer to the Charity's Policy aim to keep approximately twelve to eighteen months of operating costs in reserve to ensure stability of the Branch.

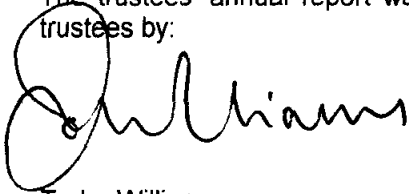
# North West Wales Samaritans

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2024**

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The trustees' annual report was approved on 20 June 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Tudur Williams', written over the printed name.

Tudur Williams  
Trustee

# North West Wales Samaritans

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

**Year ended 31 March 2024**

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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 2024.

### **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

20 June 2024



# North West Wales Samaritans

## Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	26,716	9,578	36,294	17,084
Other trading activities	5	11,784	–	11,784	1,670
Investment income	6	409	–	409	135
<b>Total income</b>		<u>38,909</u>	<u>9,578</u>	<u>48,487</u>	<u>18,889</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	786	615	1,401	481
Expenditure on charitable activities	8,9	37,582	5,698	43,280	40,335
<b>Total expenditure</b>		<u>38,368</u>	<u>6,313</u>	<u>44,681</u>	<u>40,816</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>541</u>	<u>3,265</u>	<u>3,806</u>	<u>(21,927)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		257,338	1,085	258,423	280,350
<b>Total funds carried forward</b>		<u>257,879</u>	<u>4,350</u>	<u>262,229</u>	<u>258,423</u>

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

# North West Wales Samaritans

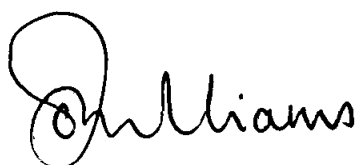
## Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	229,111	233,465
<b>Current assets</b>			
Debtors	16	862	780
Cash at bank and in hand		32,756	24,678
		<u>33,618</u>	<u>25,458</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>500</u>	<u>500</u>
<b>Net current assets</b>		<u>33,118</u>	<u>24,958</u>
<b>Total assets less current liabilities</b>		<u>262,229</u>	<u>258,423</u>
<b>Net assets</b>		<u>262,229</u>	<u>258,423</u>
<b>Funds of the charity</b>			
Restricted funds		4,350	1,085
Unrestricted funds		257,879	257,338
<b>Total charity funds</b>	19	<u>262,229</u>	<u>258,423</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024, and are signed on behalf of the board by:

Tudur Williams  
Trustee



Lynda Price Jones  
Chair



The notes on pages 9 to 15 form part of these financial statements.

# **North West Wales Samaritans**

## **Notes to the Financial Statements**

**Year ended 31 March 2024**

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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. 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 2024

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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.

# North West Wales Samaritans

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

Year ended 31 March 2024

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### 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 2024 £
<b>Donations</b>			
Donations	6,412	9,578	15,990
Friends of the Samaritans	1,804	–	1,804
<b>Legacies</b>			
Legacies	500	–	500
<b>Grants</b>			
Grants receivable	18,000	–	18,000
	<u>26,716</u>	<u>9,578</u>	<u>36,294</u>

# North West Wales Samaritans

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

Year ended 31 March 2024

### 4. Donations and legacies *(continued)*

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

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>11,784</u>	<u>11,784</u>	<u>1,670</u>	<u>1,670</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>409</u>	<u>409</u>	<u>135</u>	<u>135</u>

### 7. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising event costs	<u>786</u>	<u>615</u>	<u>1,401</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising event costs	<u>481</u>	<u>–</u>	<u>481</u>

# North West Wales Samaritans

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

Year ended 31 March 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	<u>37,582</u>	<u>5,698</u>	<u>43,280</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	<u>30,835</u>	<u>9,500</u>	<u>40,335</u>

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

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	<u>43,280</u>	<u>43,280</u>	<u>40,335</u>

### 10. Analysis of support costs

	Governance costs £	Charitable activities £	Restricted activities £	Total 2024 £	Total 2023 £
Premises	9,984	–	–	9,984	7,732
General office	5,569	1,921	2,926	10,416	10,257
Members expenses	11,637	–	–	11,637	12,274
Accountancy fees	500	–	–	500	500
Depreciation	4,354	–	–	4,354	4,509
Contribution to Head Office	523	–	–	523	374
Motor vehicle expenses	–	3,094	2,772	5,866	4,689
	<u>32,567</u>	<u>5,015</u>	<u>5,698</u>	<u>43,280</u>	<u>40,335</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 income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,354</u>	<u>4,509</u>

# North West Wales Samaritans

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

Year ended 31 March 2024

### 12. Independent examination fees

	2024 £	2023 £
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 £3,144 (2023 - £2,254). The expenses incurred by the trustees were for travel. The number of trustees involved was four.

### 15. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
<b>At 1 April 2023 and 31 March 2024</b>	<u>208,345</u>	<u>15,057</u>	<u>46,715</u>	<u>270,117</u>
<b>Depreciation</b>				
At 1 April 2023	6,240	14,842	15,570	36,652
Charge for the year	1,040	200	3,114	4,354
<b>At 31 March 2024</b>	<u>7,280</u>	<u>15,042</u>	<u>18,684</u>	<u>41,006</u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>201,065</u>	<u>15</u>	<u>28,031</u>	<u>229,111</u>
At 31 March 2023	<u>202,105</u>	<u>215</u>	<u>31,145</u>	<u>233,465</u>

### 16. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>862</u>	<u>780</u>

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

	2024 £	2023 £
Accruals and deferred income	<u>500</u>	<u>500</u>



# North West Wales Samaritans

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

Year ended 31 March 2024

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>257,338</u>	<u>38,909</u>	<u>(38,368)</u>	<u>257,879</u>

	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>

#### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted funds	<u>1,085</u>	<u>9,578</u>	<u>(6,313)</u>	<u>4,350</u>

	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>

### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	229,111	–	229,111
Current assets	29,268	4,350	33,618
Creditors less than 1 year	(500)	–	(500)

<b>Net assets</b>	<u>257,879</u>	<u>4,350</u>	<u>262,229</u>
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	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)
<b>Net assets</b>	<u>257,338</u>	<u>1,085</u>	<u>258,423</u>