

# SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE

England & Wales · Charity number 1170861

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-12-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Samaritans  
15-17 Market Square  
Nelson  
BB9 7LP

**Phone** 01282617018

**Email** [pendle@samaritans.org](mailto:pendle@samaritans.org)

## Activities

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**Objects:** 3.1 TO ENABLE PERSONS IN PENDLE 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; 3.2 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 3.3 TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

**Activities:** To enable persons in Pendle Burnley Craven & Rossendale areas, as well as elsewhere, to access support if 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 to improve their emotional health and reduce the incidence of suicide. To promote a better understanding in society of suicide.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,160	£56,884	-	-
2024-03-31	£48,345	£60,629	-	-
2023-03-31	£58,461	£69,430	-	-
2022-03-31	£67,886	£62,078	-	-
2021-03-31	£103,357	£55,460	-	-

## Trustees

Name	Role	Appointed
Andrew Macpherson Buchanan		2022-09-20
Callum Nathan Trick		2025-10-09
Carol Anne Wilkinson		2022-09-20
Caron Louise Longden		2025-10-09
Gonul Eronen		2025-10-09
Janice Rosthorn		2025-10-09
Jayne Elizabeth Graham		2025-10-09
Mark Steven Beard		2021-09-21
Pamela Jane Plant		2022-09-20
Pauline Mary Hirons		2022-09-20
Stephen Phillip Tattersall		2025-10-09

## Linked charities

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- THE SAMARITANS OF PENDLE, BURNLEY CRAVEN AND ROSSENDALE (1170861-1)

**SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE**

England & Wales - Charity number 1170861

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# Accounts

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**Samaritans of Pendle, Burnley, Craven & Rossendale**  
**Unaudited Financial Statements**  
**31 March 2025**

Windle and Bowker Limited  
Chartered accountants  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Financial Statements**

**Year ended 31 March 2025**

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# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### **Reference and administrative details**

**Registered charity name** Samaritans of Pendle, Burnley, Craven & Rossendale  
**Charity registration number** 1170861  
**Principal office** 15/17 Market Square  
Nelson  
Lancashire  
BB9 7LP

### **The trustees**

Ms P Hirons  
Mr D Hannah  
Ms J Williamson  
Mr M Beard  
Mr A Buchanan  
Mrs C Wilkinson  
Mrs P Plant

**Independent examiner** Steven Briggs FCA  
Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2025**

### **Structure, governance and management**

Samaritans of Pendle Burnley Craven & Rossendale ("the Charity") is a Charitable Incorporated Organisation (CIO) which was established on 1st April 2017. It is an affiliated member of the Samaritans Central Charity.

The Charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale (registered charity number 51228) until 31st March 2017.

The Charity is constituted by its governing document ("the Constitution") which was adopted on 1 April 2017.

Trustees are elected by following the requirements laid down in the Constitution. The Branch Director automatically becomes a trustee on their appointment into that role.

Newly elected trustees are required to complete the Trustee and Branch Leadership Induction Training Module provided by the Central Charity. In addition, they have access to a Trustee Induction Checklist which has links to the wider Central Charity documents, additional branch policies and procedures and links to Charity Commission guidance.

At the AGM in 2024 all the Trustees named in this document were re-elected. Mrs P Hirons has the role of Treasurer.

Mrs P Plant has the role of Secretary.

Mr D Hannah was the Director of the Charity throughout the period covered by this report.

Mr A Buchanan succeeded Mr Hannah as Director on 1 May 2025.

The Trustees hold regular meetings to review current activities, financial updates and the consideration of any risks to the Charity.

The Trustees work alongside the Director and Deputy Directors and together they form the Branch Leadership Team.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2025**

### **Objectives and activities**

The objectives of the Charity are:

To enable persons who are experiencing feelings of distress, despair, or thoughts of suicide to receive emotional support at any time of the day or night to improve their emotional health and to reduce the incidence of suicide.

To promote better understanding in society of suicide, suicidal behaviour, and the value of expressing individuals' feelings which may otherwise lead to impaired emotional health or suicide.

To collaborate with, and support, Samaritans Central Charity, and its affiliated branches, in fulfilling these objectives.

The activities of the Charity include:

Offering our service free to anyone who contacts us by telephone by calling 116123. In addition, our service is available via email through a central email hub.

Using Publicity and Marketing, in all available avenues, to raise awareness of our service.

Additionally raising awareness by going out to speak to other organisations, groups and at events. Actively delivering Outreach events to promote awareness, our branch and support Samaritans Central Charity initiatives.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2025**

### **Achievements and performance**

In the past 12 months we continued to respond to contacts made to us by telephone. Our outreach activities included successfully holding events in each of the areas we cover to raise awareness of our service. We have supported all the central charity campaigns by being at railway stations, shopping centres, markets and supermarkets. We have delivered sessions at local colleges and universities to students.

We have continued to recruit and train new volunteers and deliver updates to existing volunteers which ensures we offer the most up-to-date service to people who contact us.

### **Public Benefit**

In planning our activities for the year, the Trustees keep in mind the Charity Commission Guidance on public benefit at each meeting. The Charity has complied with the duty required by Section 4 of the 2011 Charities Act (public benefit requirement) and have had due regard to the guidance published by the Charity Commission.

### **Risk Management**

The Trustees have assessed the major risks to which the Charity is or may be exposed. The focus is on those risks related to the operation and financing of the Charity. The Trustees are satisfied that, wherever possible, systems and procedures are in place to mitigate its exposure to major risks.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

### Financial review

#### Reserves Policy

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This would allow the service to continue whilst other sources of income were investigated.

#### Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the United Kingdom Accounting Standards (UK 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 its income sources, expenditure, fundraising practices and the application of those resources for that period. In preparing these financial statements the Trustees are required to:

- o Select suitable accounting policies and apply them consistently.
- o Observe the methods and principles in the Charities Statement of Recommended Practice.
- o Make judgments and estimates that are reasonable and prudent.
- o State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- o Prepare the financial statements on the going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity. Their aim is to ensure the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

Steven Briggs FCA has been re-appointed as examiner for the ensuing year.

The trustees' annual report was approved on 3 July 2025 and signed on behalf of the board of trustees by:



Mr A Buchanan  
Trustee

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale**

**Year ended 31 March 2025**

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('the charity') for the year ended 31 March 2025.

### **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.



Steven Briggs FCA  
Independent Examiner

Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

*7 July 2025*

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Activities

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	4,618	-	<b>4,618</b>	9,891
Other trading activities	5	34,512	-	<b>34,512</b>	31,593
Investment income	6	5,030	-	<b>5,030</b>	6,861
<b>Total income</b>		<u>44,160</u>	<u>-</u>	<u><b>44,160</b></u>	<u>48,345</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	10,961	-	<b>10,961</b>	10,138
Expenditure on charitable activities	8,9	44,923	1,000	<b>45,923</b>	50,491
<b>Total expenditure</b>		<u>55,884</u>	<u>1,000</u>	<u><b>56,884</b></u>	<u>60,629</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(11,724)</u>	<u>(1,000)</u>	<u><b>(12,724)</b></u>	<u>(12,284)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		149,177	1,000	<b>150,177</b>	162,461
<b>Total funds carried forward</b>		<u>137,453</u>	<u>-</u>	<u><b>137,453</b></u>	<u>150,177</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.

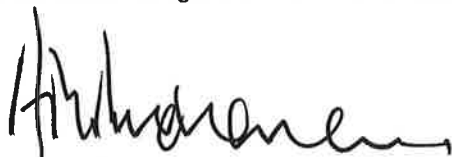
# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	15		10,663	15,226
<b>Current assets</b>				
Debtors	16	863		1,212
Cash at bank and in hand		132,653		140,277
		<u>133,516</u>		<u>141,489</u>
<b>Creditors: amounts falling due within one year</b>	17	6,726		6,538
<b>Net current assets</b>			<u>126,790</u>	<u>134,951</u>
<b>Total assets less current liabilities</b>			<u>137,453</u>	<u>150,177</u>
<b>Net assets</b>			<u>137,453</u>	<u>150,177</u>
<b>Funds of the charity</b>				
Restricted funds			-	1,000
Unrestricted funds			137,453	149,177
<b>Total charity funds</b>	18		<u>137,453</u>	<u>150,177</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 July 2025, and are signed on behalf of the board by:



Mr A Buchanan  
Trustee

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

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Notes to the Financial Statements**

**Year ended 31 March 2025**

### **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 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

### **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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

### Year ended 31 March 2025

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

##### Incoming resources

All incoming resources are 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 donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Leasehold Property	- 10% straight line
Fixtures & Fittings	- 15% reducing balance

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

### Year ended 31 March 2025

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

##### **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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2025

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

#### Financial instruments *(continued)*

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 2025 £
<b>Donations</b>			
Donations	4,377	–	4,377
Gift Aid	241	–	241
<b>Grants</b>			
Pendle Borough Council Rates Grant	–	–	–
Grant income	–	–	–
	<u>4,618</u>	<u>–</u>	<u>4,618</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	2,597	–	2,597
Gift Aid	264	–	264
<b>Grants</b>			
Pendle Borough Council Rates Grant	6,030	–	6,030
Grant income	–	1,000	1,000
	<u>8,891</u>	<u>1,000</u>	<u>9,891</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	7,146	7,146	716	716
Colne Bookstall	27,060	27,060	30,769	30,769
Sundry income	306	306	108	108
	<u>34,512</u>	<u>34,512</u>	<u>31,593</u>	<u>31,593</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	5,030	5,030	6,861	6,861

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2025

### 7. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities	10,961	<b>10,961</b>	10,138	10,138

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

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
General Charitable Activities	9,937	–	<b>9,937</b>
First Give Fund	–	1,000	<b>1,000</b>
Support costs	34,986	–	<b>34,986</b>
	<u>44,923</u>	<u>1,000</u>	<b><u>45,923</u></b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Charitable Activities	11,737	–	11,737
First Give Fund	–	–	–
Support costs	38,754	–	38,754
	<u>50,491</u>	<u>–</u>	<b><u>50,491</u></b>

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

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
General Charitable Activities	9,937	23,260	<b>33,197</b>	36,912
First Give Fund	1,000	–	<b>1,000</b>	–
Governance costs	–	11,726	<b>11,726</b>	13,579
	<u>10,937</u>	<u>34,986</u>	<b><u>45,923</u></b>	<u>50,491</u>

### 10. Analysis of support costs

	Other Charitable Activity Costs £	Charity Governance £	<b>Total 2025 £</b>	Total 2024 £
Governance costs	–	5,900	<b>5,900</b>	6,629
Rent & Rates	3,169	528	<b>3,697</b>	8,028
Independent examination	–	942	<b>942</b>	894
Water, Light & Heat	5,689	948	<b>6,637</b>	3,192
Repairs & renewals	3,068	511	<b>3,579</b>	978

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

### Year ended 31 March 2025

Insurance	607	101	<b>708</b>	840
Office telephone	345	57	<b>402</b>	564
Administration	—	1,930	<b>1,930</b>	6,083
Cleaning	1,238	206	<b>1,444</b>	1,505
General fund raising costs	3,359	—	<b>3,359</b>	6,846
Depreciation	3,595	599	<b>4,194</b>	3,195
	<u>21,070</u>	<u>11,722</u>	<u><b>32,792</b></u>	<u>38,754</u>

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>4,793</u>	<u>3,651</u>

#### 12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>942</u>	<u>894</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£

The average head count of employees during the year was Nil (2024: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2025

### 15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	73,774	59,264	<b>133,038</b>
Additions	—	230	<b>230</b>
<b>At 31 March 2025</b>	<u>73,774</u>	<u>59,494</u>	<u><b>133,268</b></u>
<b>Depreciation</b>			
At 1 April 2024	73,324	44,488	<b>117,812</b>
Charge for the year	450	4,343	<b>4,793</b>
<b>At 31 March 2025</b>	<u>73,774</u>	<u>48,831</u>	<u><b>122,605</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2025</b>	—	10,663	<b>10,663</b>
At 31 March 2024	450	14,776	<b>15,226</b>

### 16. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>863</u>	<u>1,212</u>

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

	2025 £	2024 £
Accruals and deferred income	<b>6,726</b>	1,140
Other creditors	—	5,398
	<u><b>6,726</b></u>	<u>6,538</u>

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>149,177</u>	<u>44,160</u>	<u>(55,884)</u>	<u><b>137,453</b></u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>162,461</u>	<u>47,345</u>	<u>(60,629)</u>	<u>149,177</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

**Year ended 31 March 2025**

### 18. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
First Give Fund	–	–	–	–
First Give Fund	1,000	–	(1,000)	–
	<u>1,000</u>	<u>–</u>	<u>(1,000)</u>	<u>–</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
First Give Fund	–	1,000	–	1,000
First Give Fund	–	–	–	–
	<u>–</u>	<u>1,000</u>	<u>–</u>	<u>1,000</u>

### 19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	10,662	–	10,662
Current assets	133,517	–	133,517
Creditors less than 1 year	(6,726)	–	(6,726)
<b>Net assets</b>	<u>137,453</u>	<u>–</u>	<u>137,453</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	15,226	–	15,226
Current assets	140,489	1,000	141,489
Creditors less than 1 year	(6,538)	–	(6,538)
<b>Net assets</b>	<u>149,177</u>	<u>1,000</u>	<u>150,177</u>

### 20. Related parties

There are no disclosures required in connection with related party transactions.

**SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE**

England & Wales - Charity number 1170861

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170861**

**Samaritans of Pendle, Burnley, Craven & Rossendale  
Unaudited Financial Statements  
31 March 2024**

**Windle and Bowker Limited  
Chartered accountants  
Croft House  
Station Road Barnoldswick  
Lancashire  
BB18 5NA**

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Financial Statements**

**Year ended 31 March 2024**

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# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Trustees' Annual Report**

**Year ended 31 March 2024**

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** Samaritans of Pendle, Burnley, Craven & Rossendale

**Charity registration number** 1170861

**Principal office** 15/17 Market Square  
Nelson  
Lancashire  
BB9 7LP

### **The trustees**

Ms P Hiron  
Mr D Hannah  
Ms J Williamson  
Mr M Beard  
Mr A Buchanan  
Mrs C Wilkinson  
Mrs P Plant

**Independent examiner** Steven Briggs FCA  
Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2024**

### **Structure, governance and management**

Samaritans of Pendle Burnley Craven & Rossendale is a Charitable Incorporated Organisation (CIO) established from 1st April 2017. It is an affiliated member of Samaritans Central Charity. The charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale registered charity number 512228 until 31/03/2017

The charity is constituted by its governing document 'The Constitution' which was adopted from 1/04/2017

Trustees are elected by following the requirements laid down in the Constitution. The branch Director automatically becomes a Trustee on their appointment into that role.

Newly elected Trustees are required to complete Samaritans Trustee & Branch Leadership Team Induction e-training. This training course was updated in July 2023. In addition, they have access to a Trustee Induction Checklist which has links to wider Central Charity documents, additional branch policies and procedures, and links to The Charity Commission guidance.

During the year the following trustees were reappointed;

Mrs P Hirons- Treasurer

The Trustees hold regular meetings to review current activities, financial updates, and the consideration of any risks to the charity.

The Trustees work alongside the Director and Deputy Directors and together they form the Branch Leadership Team.

### **Objectives and activities**

To enable persons who are experiencing feelings of distress, despair, or thoughts of suicide to receive confidential emotional support at any time of the day or night to improve their emotional health and to reduce the incidence of suicide. To promote better understanding in society of suicide, suicidal behaviour, and the value of expressing individuals' feelings which may otherwise lead to impaired emotional health or suicide. To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objectives. Activities include Offering our service free to anyone who contacts us by telephone by calling 116 123. In addition, people can contact the service via email. Using Publicity and Marketing, in all available avenues, to raise awareness of our service. Further raising awareness by going out to speak to other organisations, groups and at events. Actively delivering Outreach events to promote awareness, promote the branch and support Samaritans Central Charity initiatives.

#### **50 years of Listening**

In May 2022 the branch reached the milestone of delivering the Samaritan service for 50years. It was a very proud moment and was celebrated with events for current and former volunteers, supporters, and local dignitaries. Samaritans Central Charity reached 70 years of listening in 2023.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2024**

### **Achievements and performance**

In the past 12 months we continued to respond to contacts made to us by phone. Our Outreach activities included successfully holding events in each of the areas we cover to raise awareness of our service. We have supported all the national Central Charity campaigns by being in train stations, shopping centres, markets, and supermarkets. We have delivered sessions at Local Colleges to students which have received excellent feedback. Our aim is to build on these contacts.

### **Public Benefit**

In planning our activities for the year, the Trustees keep in mind the Charity Commission Guidance on Public Benefit at meetings. The branch has complied with the duty required by Section 4 of the 2011 Charities Act and have due regard to the guidance published by the Charity Commission.

### **Risk Management**

The Trustees have assessed the major risks to which the Charity is or may be exposed. The focus is on those risks related to the operation and financing of the Charity. The Trustees are satisfied, that wherever possible, systems and procedures are in place to mitigate its exposure to major risks.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

### Financial review

#### Reserves Policy

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This would allow the service to continue whilst other sources of income were investigated.

#### Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

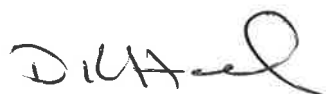
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

Steven Briggs FCA has been re-appointed as independent examiner for the ensuing year.

The trustees' annual report was approved on 10 July 2024 and signed on behalf of the board of trustees by:



Mr D Hannah  
Trustee

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale**

**Year ended 31 March 2024**

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('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.



Steven Briggs FCA  
Independent Examiner

Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

*10 JULY 2024*

# Samaritans of Pendle, Burnley, Craven & Rossendale

## 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	8,891	1,000	<b>9,891</b>	17,163
Other trading activities	5	31,593	–	<b>31,593</b>	38,337
Investment income	6	6,861	–	<b>6,861</b>	2,961
<b>Total income</b>		<u>47,345</u>	<u>1,000</u>	<u><b>48,345</b></u>	<u>58,461</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	10,138	–	<b>10,138</b>	12,227
Expenditure on charitable activities	8,9	50,491	–	<b>50,491</b>	57,203
<b>Total expenditure</b>		<u>60,629</u>	<u>–</u>	<u><b>60,629</b></u>	<u>69,430</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(13,284)</u>	<u>1,000</u>	<u><b>(12,284)</b></u>	<u>(10,969)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		162,461	–	<b>162,461</b>	173,430
<b>Total funds carried forward</b>		<u>149,177</u>	<u>1,000</u>	<u><b>150,177</b></u>	<u>162,461</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 15 form part of these financial statements.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	15		15,226	18,028
<b>Current assets</b>				
Debtors	16	1,212		1,246
Cash at bank and in hand		<u>140,277</u>		<u>147,775</u>
		<u>141,489</u>		<u>149,021</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>6,538</u>		<u>4,588</u>
<b>Net current assets</b>			<u>134,951</u>	<u>144,433</u>
<b>Total assets less current liabilities</b>			<u>150,177</u>	<u>162,461</u>
<b>Net assets</b>			<u>150,177</u>	<u>162,461</u>
<b>Funds of the charity</b>				
Restricted funds			1,000	–
Unrestricted funds			<u>149,177</u>	<u>162,461</u>
<b>Total charity funds</b>	18		<u>150,177</u>	<u>162,461</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 July 2024, and are signed on behalf of the board by:



Mr D Hannah  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Notes to the Financial Statements**

**Year ended 31 March 2024**

### **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 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

### **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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2024

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

#### Incoming resources

All incoming resources are 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 donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Leasehold Property	-	10% straight line
Fixtures & Fittings	-	15% reducing balance

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2024

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

#### 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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2024

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

#### Financial instruments *(continued)*

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	2,597	–	<b>2,597</b>
Gift Aid	264	–	<b>264</b>
<b>Grants</b>			
Pendle Borough Council Rates Grant	6,030	–	<b>6,030</b>
Grant income	–	1,000	<b>1,000</b>
	<u>8,891</u>	<u>1,000</u>	<u><b>9,891</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	10,812	–	10,812
Gift Aid	1,562	–	1,562
<b>Grants</b>			
Pendle Borough Council Rates Grant	4,789	–	4,789
Grant income	–	–	–
	<u>17,163</u>	<u>–</u>	<u>17,163</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	716	<b>716</b>	7,232	7,232
Colne Bookstall	30,769	<b>30,769</b>	31,084	31,084
Sundry income	108	<b>108</b>	21	21
	<u>31,593</u>	<u><b>31,593</b></u>	<u>38,337</u>	<u>38,337</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	6,861	<b>6,861</b>	2,961	2,961

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2024

### 7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities	10,138	<b>10,138</b>	12,227	12,227

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

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
General Charitable Activities	11,737	<b>11,737</b>	12,214	12,214
Support costs	38,754	<b>38,754</b>	44,989	44,989
	<u>50,491</u>	<u><b>50,491</b></u>	<u>57,203</u>	<u>57,203</u>

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

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
General Charitable Activities	11,737	25,175	<b>36,912</b>	41,866
Governance costs	–	13,579	<b>13,579</b>	15,337
	<u>11,737</u>	<u>38,754</u>	<u><b>50,491</b></u>	<u>57,203</u>

### 10. Analysis of support costs

	Other Charitable Activity Costs £	Charity Governance £	Total 2024 £	Total 2023 £
Governance costs	–	6,629	<b>6,629</b>	3,448
Rent & Rates	6,881	1,147	<b>8,028</b>	6,839
Independent examination	–	894	<b>894</b>	810
Water, Light & Heat	2,736	456	<b>3,192</b>	2,702
Repairs & renewals	838	140	<b>978</b>	5,313
Insurance	720	120	<b>840</b>	769
Office telephone	483	81	<b>564</b>	480
Administration	2,641	3,442	<b>6,083</b>	11,266
Cleaning	1,290	215	<b>1,505</b>	1,549
General fund raising costs	6,846	–	<b>6,846</b>	8,775
Depreciation	2,739	456	<b>3,195</b>	3,038
	<u>25,174</u>	<u>13,580</u>	<u><b>38,754</b></u>	<u>44,989</u>

### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of tangible fixed assets	<b>3,651</b>	3,472

# Samaritans of Pendle, Burnley, Craven & Rossendale

## 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	<b>894</b>	<b>810</b>

### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£

The average head count of employees during the year was Nil (2023: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

### 15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	73,774	58,415	<b>132,189</b>
Additions	–	849	<b>849</b>
<b>At 31 March 2024</b>	<b>73,774</b>	<b>59,264</b>	<b>133,038</b>
<b>Depreciation</b>			
At 1 April 2023	72,874	41,287	<b>114,161</b>
Charge for the year	450	3,201	<b>3,651</b>
<b>At 31 March 2024</b>	<b>73,324</b>	<b>44,488</b>	<b>117,812</b>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<b>450</b>	<b>14,776</b>	<b>15,226</b>
At 31 March 2023	900	17,128	<b>18,028</b>

### 16. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<b>1,212</b>	<b>1,246</b>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

**Year ended 31 March 2024**

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

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	<b>1,140</b>	1,140
Other creditors	<b>5,398</b>	3,448
	<b><u>6,538</u></b>	<u>4,588</u>

**18. Analysis of charitable funds**

**Unrestricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	<u>162,461</u>	<u>47,345</u>	<u>(60,629)</u>	<u>149,177</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>173,430</u>	<u>58,461</u>	<u>(69,430)</u>	<u>162,461</u>

**Restricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
First Give Fund	<u>—</u>	<u>1,000</u>	<u>—</u>	<u>1,000</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
First Give Fund	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

**Year ended 31 March 2024**

**19. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	15,226	–	15,226
Current assets	140,489	1,000	141,489
Creditors less than 1 year	(6,538)	–	(6,538)
<b>Net assets</b>	<u>149,177</u>	<u>1,000</u>	<u>150,177</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	18,028	–	18,028
Current assets	149,021	–	149,021
Creditors less than 1 year	(4,588)	–	(4,588)
<b>Net assets</b>	<u>162,461</u>	<u>–</u>	<u>162,461</u>

**20. Related parties**

There are no disclosures required in connection with related party transactions.

**SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE**

England & Wales - Charity number 1170861

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1170861**

**Samaritans of Pendle, Burnley, Craven & Rossendale  
Unaudited Financial Statements  
31 March 2023**

Windle and Bowker Limited  
Chartered accountants  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Financial Statements**

**Year ended 31 March 2023**

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# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **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**

<b>Registered charity name</b>	Samaritans of Pendle, Burnley, Craven & Rossendale
<b>Charity registration number</b>	1170861
<b>Principal office</b>	15/17 Market Square Nelson Lancashire BB9 7LP

### **The trustees**

Ms P Hirons	
Mrs V Haworth	(Retired 1 May 2022)
Mr A Ingham	(Retired 20 September 2022)
Mrs S Fetigan	(Retired 20 September 2022)
Mr D Hannah	
Ms J Williamson	
Mr M Beard	
Mr A Buchanan	
Mrs C Wilkinson	
Mrs P Plant	

<b>Independent examiner</b>	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA
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# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2023**

### **Structure, governance and management**

Samaritans of Pendle Burnley Craven & Rossendale is a Charitable Incorporated Organisation (CIO) established from 1st April 2017. It is an affiliated member of Samaritans Central Charity. The charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale registered charity number 512228 until 31/03/2017

The charity is constituted by its governing document 'The Constitution' which was adopted from 1/04/2017

Trustees are elected by following the requirements laid down in the Constitution. The branch Director automatically becomes a Trustee on their appointment into that role.

Newly elected Trustees are required to complete Samaritans Branch Trustee e-learning. In addition to this they have access to a Trustee Induction Checklist. This provides links to Central Charity documents, branch policies and procedures, and Charity Commission guidance.

During the year the following trustees were appointed on the 20th September 2022;

Mr A Buchanan  
Ms C Wilkinson  
Ms P Plant

The Trustees hold regular meetings to review current activities, financial updates, and the consideration of any risks to the charity.

The Trustees work alongside the Director and Deputy Directors and together they form the Branch Leadership Team.

#### **Risk Management:**

The Trustees have assessed the major risks to which the Charity is or may be exposed to. The focus is on those risks related to the operation and financing of the Charity. The Trustees are satisfied, that wherever possible, systems and procedures are in place to mitigate its exposure to major risks.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2023**

### **Objectives and activities**

To enable persons who are experiencing feelings of distress, despair, or thoughts of suicide to receive confidential emotional support at any time of the day or night to improve their emotional health and to reduce the incidence of suicide. To promote better understanding in society of suicide, suicidal behaviour, and the value of expressing individuals' feelings which may otherwise lead to impaired emotional health or suicide. To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objectives. Activities include Offering our service free to anyone who contacts us by telephone by calling 116 123. In addition, people can contact the service via email. Using Publicity and Marketing, in all available avenues, to raise awareness of our service. Further raising awareness by going out to speak to other organisations, groups and at events. Actively delivering Outreach events to promote awareness, promote the branch and support Samaritans Central Charity initiatives.

#### **50 years of Listening**

In May 2022 the branch reached the milestone of delivering the Samaritan service for 50 years. It was a very proud moment and was celebrated with events for current and former volunteers, supporters, and local dignitaries.

### **Achievements and performance**

In this past 12 months we continued to respond to contacts by phone or email. Our Outreach activities, which had been severely restricted during the Covid Pandemic, have returned in full force. We have successfully held events in each of the areas we cover to raise awareness of our service and volunteering opportunities. We supported all the Central Charity campaigns by being in train stations, shopping centres, markets, and supermarkets. We have delivered sessions to students at local colleges and are building relationships with them.

#### **Public Benefit**

In planning our activities for the year, the Trustees keep in mind the Charity Commission Guidance on Public Benefit at meetings. The branch has complied with the duty required by Section 4 of the 2011 Charities Act and have due regard to the guidance published by the Charity Commission.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2023**

### **Financial review**

#### **Reserves Policy**

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This allows the service to continue whilst other sources can be found. Funds held of more than 18 months expenditure attract an additional payment to the Central Charity by way of the New Branch Contribution Fee calculations. The total amount of unrestricted reserves is £162k which is split £18k held as fixed assets and £144k in free reserves.

#### **Responsibilities of the Trustees**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (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 the incoming resources and application of resources 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 principals in the Charities SORP;
- Make judgements and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Independent Examiner**

Steven Briggs FCA has been re-appointed as independent examiner for the ensuing year.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2023**

The trustees' annual report was approved on 18 July 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'D Hannah', written in a cursive style.

Mr D Hannah  
Trustee

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale**

**Year ended 31 March 2023**

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('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.



Steven Briggs FCA  
Independent Examiner

Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

*18 July 2023*

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	17,163	<b>17,163</b>	29,379
Other trading activities	5	38,337	<b>38,337</b>	32,712
Investment income	6	2,961	<b>2,961</b>	77
Other income	7	—	—	5,718
<b>Total income</b>		<u>58,461</u>	<u><b>58,461</b></u>	<u>67,886</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	12,227	<b>12,227</b>	11,766
Expenditure on charitable activities	9,10	57,203	<b>57,203</b>	50,312
<b>Total expenditure</b>		<u>69,430</u>	<u><b>69,430</b></u>	<u>62,078</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(10,969)</u>	<u><b>(10,969)</b></u>	<u>5,808</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		173,430	<b>173,430</b>	167,622
<b>Total funds carried forward</b>		<u>162,461</u>	<u><b>162,461</b></u>	<u>173,430</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 15 form part of these financial statements.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	16		18,028	15,567
<b>Current assets</b>				
Debtors	17	1,246		767
Cash at bank and in hand		147,775		167,014
		<u>149,021</u>		<u>167,781</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>4,588</u>		<u>9,918</u>
<b>Net current assets</b>			<u>144,433</u>	<u>157,863</u>
<b>Total assets less current liabilities</b>			<u>162,461</u>	<u>173,430</u>
<b>Net assets</b>			<u>162,461</u>	<u>173,430</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>162,461</u>	<u>173,430</u>
<b>Total charity funds</b>	19		<u>162,461</u>	<u>173,430</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2023, and are signed on behalf of the board by:



Mr D Hannah  
Trustee

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

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **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 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

### **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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2023

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

#### Incoming resources

All incoming resources are 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 donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Leasehold Property	- 10% straight line
Fixtures & Fittings	- 15% reducing balance

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2023

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

#### 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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2023

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

#### Financial instruments *(continued)*

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	10,812	10,812	10,094	10,094
Gift Aid	1,562	1,562	1,028	1,028
<b>Grants</b>				
Pendle Borough Council Rates Grant	4,789	4,789	4,789	4,789
Pendle BC Grant for Colne Bookstall	—	—	13,468	13,468
	<u>17,163</u>	<u>17,163</u>	<u>29,379</u>	<u>29,379</u>

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	7,232	7,232	1,996	1,996
Colne Bookstall	31,084	31,084	30,635	30,635
Colne Bookstall rent refund	—	—	56	56
Sundry income	21	21	25	25
	<u>38,337</u>	<u>38,337</u>	<u>32,712</u>	<u>32,712</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	2,961	2,961	77	77

### 7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Contributions to training	—	—	346	346
Reduction in last years NBC	—	—	5,372	5,372
	<u>—</u>	<u>—</u>	<u>5,718</u>	<u>5,718</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

**Year ended 31 March 2023**

### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities	12,227	<u>12,227</u>	11,766	<u>11,766</u>

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

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
General Charitable Activities	12,214	<u>12,214</u>	8,716	8,716
Support costs	44,989	<u>44,989</u>	41,596	<u>41,596</u>
	<u>57,203</u>	<u>57,203</u>	<u>50,312</u>	<u>50,312</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
General Charitable Activities	12,214	29,652	<u>41,866</u>	35,290
Governance costs	–	15,337	<u>15,337</u>	<u>15,022</u>
	<u>12,214</u>	<u>44,989</u>	<u>57,203</u>	<u>50,312</u>

General Charitable Activities of £12,214 shown above includes a £1,000 Voluntary donation made to the Samaritans of Mid Cheshire in the year.

### 11. Analysis of support costs

	Other Charitable Activity Costs £	Charity Governance £	Total 2023 £	Total 2022 £
Governance costs	–	3,448	<u>3,448</u>	8,826
Rent & Rates	5,862	977	<u>6,839</u>	6,832
Independent examination	–	810	<u>810</u>	774
Water, Light & Heat	2,316	386	<u>2,702</u>	4,196
Repairs & renewals	4,554	759	<u>5,313</u>	6,158
Insurance	659	110	<u>769</u>	549
Office telephone	411	69	<u>480</u>	555
Administration	3,144	8,122	<u>11,266</u>	3,805
Cleaning	1,328	221	<u>1,549</u>	1,120
General fund raising costs	8,775	–	<u>8,775</u>	6,192
Depreciation	2,604	434	<u>3,038</u>	<u>2,589</u>
	<u>29,653</u>	<u>15,336</u>	<u>44,989</u>	<u>41,596</u>

### 12. Net (expenditure)/income

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>3,472</u>	<u>2,959</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

**Year ended 31 March 2023**

### 13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>810</u>	<u>774</u>

### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£

The average head count of employees during the year was Nil (2022: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

### 16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	73,774	52,482	<b>126,256</b>
Additions	—	5,933	<b>5,933</b>
<b>At 31 March 2023</b>	<u>73,774</u>	<u>58,415</u>	<u><b>132,189</b></u>
<b>Depreciation</b>			
At 1 April 2022	72,424	38,265	<b>110,689</b>
Charge for the year	450	3,022	<b>3,472</b>
<b>At 31 March 2023</b>	<u>72,874</u>	<u>41,287</u>	<u><b>114,161</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>900</u>	<u>17,128</u>	<u><b>18,028</b></u>
At 31 March 2022	<u>1,350</u>	<u>14,217</u>	<u>15,567</u>

### 17. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>1,246</u>	<u>767</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2023

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

	2023	2022
	£	£
Accruals and deferred income	1,140	1,092
Other creditors	<u>3,448</u>	<u>8,826</u>
	<u>4,588</u>	<u>9,918</u>

### 19. Analysis of charitable funds

#### Unrestricted funds

	At			At
	1 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
General funds	<u>173,430</u>	<u>58,461</u>	<u>(69,430)</u>	<u>162,461</u>

	At			At
	1 April 2021	Income	Expenditure	31 March 2022
	£	£	£	£
General funds	<u>167,622</u>	<u>67,886</u>	<u>(62,078)</u>	<u>173,430</u>

### 20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2023
		£
Tangible fixed assets	18,028	18,028
Current assets	149,021	149,021
Creditors less than 1 year	<u>(4,588)</u>	<u>(4,588)</u>
<b>Net assets</b>	<u>162,461</u>	<u>162,461</u>

	Unrestricted Funds	Total Funds
	£	2022
		£
Tangible fixed assets	15,567	15,567
Current assets	167,781	167,781
Creditors less than 1 year	<u>(9,918)</u>	<u>(9,918)</u>
<b>Net assets</b>	<u>173,430</u>	<u>173,430</u>

### 21. Related parties

There are no disclosures required in connection with related party transactions.

**SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE**

England & Wales - Charity number 1170861

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# Accounts

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CHARITY REGISTRATION NUMBER: 1170861

**Samaritans of Pendle, Burnley, Craven & Rossendale**  
**Unaudited Financial Statements**  
**31 March 2022**

Windle and Bowker Limited  
Chartered accountants  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Financial Statements**

**Year ended 31 March 2022**

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# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

### Reference and administrative details

**Registered charity name** Samaritans of Pendle, Burnley, Craven & Rossendale  
**Charity registration number** 1170861  
**Principal office** 15/17 Market Square  
Nelson  
Lancashire  
BB9 7LP

### The trustees

Ms P Hirons  
Mrs V Haworth  
Mr A Ingham  
Mrs S Fetigan  
Mr D Seaward (Retired 31 March 2022)  
Mr D Hannah (Appointed 1 September 2021)  
Ms J Williamson (Appointed 1 September 2021)  
Mr M Beard (Appointed 1 September 2021)

**Independent examiner** Steven Briggs FCA  
Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2022**

### **Structure, governance and management**

Samaritans of Pendle Burnley Craven & Rossendale is a Charitable Incorporated Organisation (CIO) established from 1st April 2017. It is an affiliated member of Samaritans Central Charity. The charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale registered charity number 512228 until 31/03/2017

The charity is constituted by its governing document 'The Constitution' which was adopted from 1/04/2017

Trustees are elected by following the requirements laid down in the Constitution. The branch Director automatically becomes a Trustee on their appointment into that role.

### **Risk Management:**

The Trustees have assessed the major risks to which the Charity is or may be exposed to. The focus is on those risks related to the operation and financing of the Charity. The Trustees are satisfied, that wherever possible, systems and procedures are in place to mitigate its exposure to major risks.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2022**

### **Objectives and activities**

#### **Objectives**

To enable persons in Pendle Burnley Craven & Rossendale, and the wider area, who are experiencing feelings of distress, despair, or thoughts of suicide, to receive confidential emotional support at any time of the day or night to improve their emotional health and to reduce the incidence of suicide. To promote better understanding in society of suicide, suicidal behaviour, and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health. To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects

#### **Activities include**

Offering our service free to anyone who contacts us either by calling free number 116123, or by contacting us by email.

The use of various methods of Publicity to raise awareness of our service.

To further raise awareness by going out to speak to other organisations and at events.

#### **Involvement of Volunteers**

We have on average 100 volunteers who support the work of the branch by offering their time to respond to our callers or by helping in other activities including recruitment, training, fundraising, administration, and other vital roles which ensure we can support those people who contact us. New Volunteers receive extensive training before taking on the role. This has been held mainly via Zoom during the last 12 months. The enthusiasm, engagement, and support from all our volunteers is outstanding.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2022**

### **Achievements and performance**

In the past 12 months we continued to respond to contacts made to us by phone or email. Our Outreach activities were postponed in line with the lockdown rules and to ensure the safety of our volunteers in areas outside the branch. Publicity campaigns continued to be held in local newspapers, local publications, and radio for both advertising and interviews.

### **Public Benefit**

In planning our activities for the year, the Trustees keep in mind the Charity Commission Guidance on Public Benefit at each Management Meeting. The Trustees have complied with the duty required by Section 4 of the 2011 Charities Act and have due regard for the guidance published by the Charity Commission.

### **Effect of CORONAVIRUS in the period April 2021 - March 2022**

The coronavirus pandemic had an unprecedented impact on the way people had to adapt to changes in their daily lives. The uncertainties were far reaching and affected both individuals, and all sectors. In the period April 2021-March 2022 we continued to offer our free to call service and email option to anyone who wanted to contact Samaritans. The safety of our volunteers remained a priority. When in the branch, or working on our Bookstall, measures were put in place to meet Government guidelines.

### **Effects on Income**

From April 2021 our major source of income, namely our Bookstall began to see a return to pre pandemic income levels. Other methods of fundraising were restricted until guidelines permitted.

Donations have exceeded our expectations and we are very grateful for the support we have received from all our donors.

We successfully accessed business support grants and local restrictions support grants made available by the Government due to local and national lockdowns.

Samaritans Central Charity again reviewed reduced the Branch Contribution amount payable due to the impact of the pandemic.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2022**

### **Financial review**

#### **Reserves Policy**

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This allows the service to continue whilst other sources can be found. Funds held of more than 18 months expenditure attract an additional payment to the Central Charity by way of the New Branch Contribution Fee calculations.

#### **Responsibilities of the Trustees**

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (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 the incoming resources and application of resources 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 principals in the Charities SORP;
- Make judgements and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Independent Examiner**

Steven Briggs FCA has been re-appointed as independent examiner for the ensuing year.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2022**

The trustees' annual report was approved on 7 June 2022 and signed on behalf of the board of trustees by:

Mr D Hannah  
Trustee

A handwritten signature in blue ink, appearing to read 'D Hannah', written in a cursive style.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('the charity') for the year ended 31 March 2022.

### 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.



Steven Briggs FCA  
Independent Examiner

Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

7 June 2022

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Activities

Year ended 31 March 2022

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	29,379	<b>29,379</b>	88,073
Charitable activities	5	–	–	1,314
Other trading activities	6	32,712	<b>32,712</b>	13,830
Investment income	7	77	77	91
Other income	8	5,718	<b>5,718</b>	49
<b>Total income</b>		<u>67,886</u>	<u><b>67,886</b></u>	<u>103,357</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	11,766	<b>11,766</b>	9,368
Expenditure on charitable activities	10,11	50,312	<b>50,312</b>	46,094
<b>Total expenditure</b>		<u>62,078</u>	<u><b>62,078</b></u>	<u>55,462</u>
<b>Net income and net movement in funds</b>		<u>5,808</u>	<u><b>5,808</b></u>	<u>47,895</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		167,622	<b>167,622</b>	119,727
<b>Total funds carried forward</b>		<u>173,430</u>	<u><b>173,430</b></u>	<u>167,622</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 10 to 17 form part of these financial statements.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	17	15,567	18,526
<b>Current assets</b>			
Debtors	18	767	530
Cash at bank and in hand		167,014	160,907
		<u>167,781</u>	<u>161,437</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>9,918</u>	<u>12,341</u>
<b>Net current assets</b>		<u>157,863</u>	<u>149,096</u>
<b>Total assets less current liabilities</b>		<u>173,430</u>	<u>167,622</u>
<b>Net assets</b>		<u>173,430</u>	<u>167,622</u>
<b>Funds of the charity</b>			
Unrestricted funds		173,430	167,622
<b>Total charity funds</b>	20	<u>173,430</u>	<u>167,622</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 June 2022, and are signed on behalf of the board by:

Mr D Hannah  
Trustee



The notes on pages 10 to 17 form part of these financial statements.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Notes to the Financial Statements

Year ended 31 March 2022

### 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 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

### 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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2022

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

#### Incoming resources

All incoming resources are 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 donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Leasehold Property	-	10% straight line
Fixtures & Fittings	-	15% reducing balance

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2022

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

#### 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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2022

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

#### Financial instruments *(continued)*

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 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	10,094	<b>10,094</b>	5,280	5,280
Gift Aid	1,028	<b>1,028</b>	279	279
<b>Grants</b>				
Pendle Borough Council Rates Grant	4,789	<b>4,789</b>	4,789	4,789
Pendle BC Grant for Colne Bookstall	13,468	<b>13,468</b>	77,725	77,725
	<u>29,379</u>	<u><b>29,379</b></u>	<u>88,073</u>	<u>88,073</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Samaritans Prison income	<u>-</u>	<u>-</u>	<u>1,314</u>	<u>1,314</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	1,996	<b>1,996</b>	1,071	1,071
Colne Bookstall	30,635	<b>30,635</b>	12,759	12,759
Colne Bookstall rent refund	56	<b>56</b>	-	-
Sundry income	25	<b>25</b>	-	-
	<u>32,712</u>	<u><b>32,712</b></u>	<u>13,830</u>	<u>13,830</u>

### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>77</u>	<u><b>77</b></u>	<u>91</u>	<u>91</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Notes to the Financial Statements (continued)

Year ended 31 March 2022

### 8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Contributions to training	346	346	–	–
Sundry income	–	–	49	49
Reduction in last years NBC	5,372	5,372	–	–
	<u>5,718</u>	<u>5,718</u>	<u>49</u>	<u>49</u>

### 9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities	11,766	11,766	9,368	9,368

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

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
General Charitable Activities	8,716	8,716	6,992	6,992
Support costs	41,596	41,596	39,102	39,102
	<u>50,312</u>	<u>50,312</u>	<u>46,094</u>	<u>46,094</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
General Charitable Activities	8,716	26,574	35,290	29,823
Governance costs	–	15,022	15,022	16,271
	<u>8,716</u>	<u>41,596</u>	<u>50,312</u>	<u>46,094</u>

### 12. Analysis of support costs

	Other Charitable Activity Costs £	Charity Governance £	Total 2022 £	Total 2021 £
Premises	–	774	774	780
National Branch Contribution	–	8,826	8,826	11,349
General office	2,219	370	2,589	3,743
Finance costs	6,192	–	6,192	7,535
Rent	2,942	490	3,432	3,432

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

### Year ended 31 March 2022

Rates	2,914	486	<b>3,400</b>	3,270
Water, Light & Heat	3,597	599	<b>4,196</b>	2,798
Repairs & renewals	5,278	880	<b>6,158</b>	1,120
Insurance	471	78	<b>549</b>	381
Office telephone	476	79	<b>555</b>	470
Administration	1,525	2,280	<b>3,805</b>	2,917
Cleaning	960	160	<b>1,120</b>	1,307
	<u>26,574</u>	<u>15,022</u>	<u><b>41,596</b></u>	<u>39,102</u>

**13. Net income**

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u><b>2,959</b></u>	<u>4,277</u>

**14. Independent examination fees**

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>774</b></u>	<u>780</u>

**15. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£

The average head count of employees during the year was Nil (2021: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**16. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2022

### 17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
<b>At 1 April 2021 and 31 March 2022</b>	<u>73,774</u>	<u>52,482</u>	<u>126,256</u>
<b>Depreciation</b>			
At 1 April 2021	71,974	35,756	107,730
Charge for the year	450	2,509	2,959
<b>At 31 March 2022</b>	<u>72,424</u>	<u>38,265</u>	<u>110,689</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<u>1,350</u>	<u>14,217</u>	<u>15,567</u>
At 31 March 2021	<u>1,800</u>	<u>16,726</u>	<u>18,526</u>

### 18. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>767</u>	<u>530</u>

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

	2022 £	2021 £
Accruals and deferred income	1,092	992
Other creditors	8,826	11,349
	<u>9,918</u>	<u>12,341</u>

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>167,622</u>	<u>67,886</u>	<u>(62,078)</u>	<u>173,430</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>119,727</u>	<u>103,357</u>	<u>(55,462)</u>	<u>167,622</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2022

### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	15,567	<b>15,567</b>
Current assets	167,781	<b>167,781</b>
Creditors less than 1 year	(9,918)	<b>(9,918)</b>
<b>Net assets</b>	<u>173,430</u>	<u><b>173,430</b></u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	18,526	18,526
Current assets	161,437	161,437
Creditors less than 1 year	(12,341)	(12,341)
<b>Net assets</b>	<u>167,622</u>	<u>167,622</u>

### 22. Related parties

No Trustees claimed or were paid any expenses during the year.

**SAMARITANS OF PENDLE, BURNLEY, CRAVEN AND ROSSENDALE**

England & Wales - Charity number 1170861

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# Accounts

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CHARITY REGISTRATION NUMBER: 1170861

**Samaritans of Pendle, Burnley, Craven & Rossendale**  
**Unaudited Financial Statements**  
**31 March 2021**

Windle and Bowker Limited  
Chartered Accountants  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Financial Statements

Year ended 31 March 2021

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# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report

Year ended 31 March 2021

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>	Samaritans of Pendle, Burnley, Craven & Rossendale
<b>Charity registration number</b>	1170861
<b>Principal office</b>	15/17 Market Square Nelson Lancashire BB9 7LP

### The trustees

Ms J Myers	(Retired 1 September 2020)
Ms P Hirons	
Mr T King	(Retired 1 September 2020)
Mrs V Haworth	
Mr A Ingham	
Mrs S Fetigan	
Mr D Seaward	

<b>Independent examiner</b>	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA
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# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Structure, governance and management

Samaritans of Pendle Burnley Craven & Rossendale is a Charitable Incorporated Organisation (CIO) established from 1st April 2017. It is an affiliated member of Samaritans Central Charity. The charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale registered charity number 512228 until 31/03/2017

The charity is constituted by its governing document 'The Constitution' which was adopted from 1/04/2017

Trustees are elected by following the requirements laid down in the Constitution. The branch Director automatically becomes a Trustee on their appointment into that role.

### Risk Management

The Management Team has assessed the major risks to which the Charity is or may be exposed to. In particular those related to the operations and financing of the Charity, and is satisfied that wherever possible systems and procedures are in place to mitigate its exposure to major risks.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Objectives and activities

#### Objectives

To enable persons in Pendle Burnley Craven & Rossendale and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who might 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.

To promote better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health.

To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects

#### Activities include

Offering our service free to anyone who contacts us either by calling free on number 116123, contacting us by email or by visiting our offices.

The use of various methods of Publicity to raise awareness of our service.

To further raise awareness by going out to speak to other organisations and at events

#### Involvement of Volunteers

We have on average 100 volunteers who support the work of the branch by offering their time to respond to our callers or by helping in other activities including recruitment, training, fundraising, administration and other vital roles which ensure we can support those who contact us. New Volunteers receive extensive training before taking on the role. This has been held via the Zoom during the last 12months. The enthusiasm, engagement and support from all our volunteers is outstanding.

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

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

**Year ended 31 March 2021**

### **Achievements and performance**

#### **Achievements**

In the past 12 months we responded to over 16,700 contacts by phone or email. Our Outreach activities were postponed in line with the lockdown rules and to ensure the safety of our volunteers in areas outside the branch. Publicity campaigns continued to be held in local newspapers, local publications and radio for both advertising and interviews.

#### **Public Benefit**

In planning our activities for the year the Trustees keep in mind the Charity Commission Guidance on Public Benefit at each Management Meeting. The Trustees have complied with the duty required by Section 4 of the 2011 Charities Act and have due regard for the guidance published by the Charity Commission..

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Achievements and performance *(continued)*

Effect of COVID 19 in the period April 2020 - March 2021

The coronavirus pandemic had an unprecedented impact on the way people had to adapt to changes in their daily lives. The uncertainties are far reaching and as well as affecting individuals, every sector of life was impacted by the national lockdowns.

The Health Secretary announced Samaritans was an essential service and this allowed us to continue to operate our helplines with the support of those volunteers who were able to do so. Our usual free to contact phone and email service remained unchanged. Our face to face contact with people wishing to use the service was suspended

The safety of our volunteers was, and continues to be, a priority. When in the branch, measures were put in place to meet Government guidelines. Coming in to the branch to complete a shift is totally voluntary and we fully support those volunteers who have been unable to do so. Government Guidelines, with all the necessary safety regulations, were put into place on our Bookstalls. Additional Risk Assessments were carried out and volunteers made aware of all the requirements.

### Effects on Income

The Pandemic has had a major impact on our level of income. None of our normal external branch fundraising events have been able to take place. However there have been some very successful monies raised individually by some of our volunteers which we greatly appreciate.

Our usual major source of income, namely our Bookstall in Colne Market, has been severely impacted by the national and local lockdowns. When able to trade, the volunteers have ensured we opened and traded within the Government guidelines. We really do appreciate all the enthusiasm and work they put in.

Donations levels are lower than normal which was expected.

As the lockdown on March 23rd 2020 came into force the Trustees discussed and put in place measures to keep spending under review. Our reserves could be accessed if necessary to ensure we remained a going concern.

Samaritans Central Charity reviewed and reduced the Branch Contribution amount payable due to the impact of the pandemic.

The Government made business support grants and local restrictions support grants available to retailers forced to close because of the local and national lockdowns. We have been successful in applying for these grants and this has helped to ensure the branch is in a healthy financial position.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Financial review

#### Reserves Policy

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This allows the service to continue whilst other sources can be found. Funds held in excess of 18 months expenditure attract an additional payment to the Central Charity by way of the New Branch Contribution Fee calculations.

#### Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (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 the incoming resources and application of resources 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 principals in the Charities SORP;
- Make judgements and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 trustees are also responsible for safeguarding the assets of the charity and hence for taking the reasonable steps for the prevention and detection of fraud and other irregularities.

#### Independent Examiner

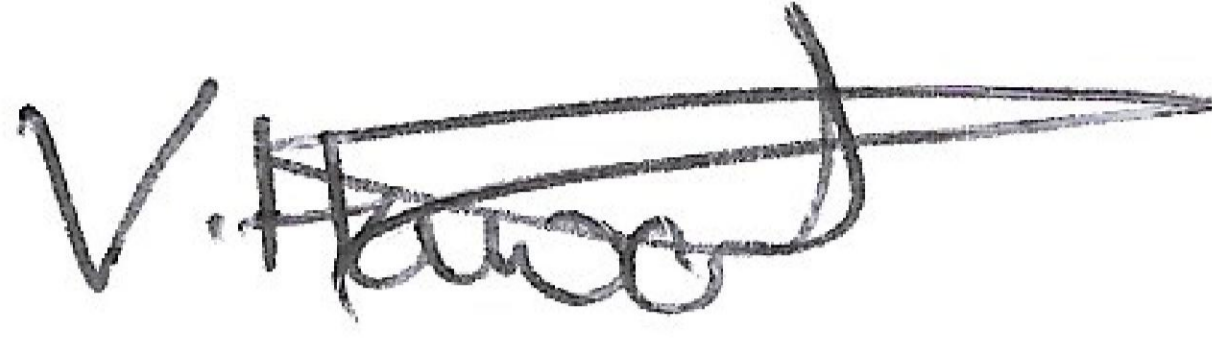
Steven Briggs FCA has been re-appointed as independent examiner for the ensuing year.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 21 September 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'V. Haworth', with a long horizontal stroke extending to the right.

Mrs V Haworth  
Trustee

# **Samaritans of Pendle, Burnley, Craven & Rossendale**

## **Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale**

**Year ended 31 March 2021**

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('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.



Steven Briggs FCA  
Independent Examiner

Windle and Bowker Limited  
Croft House  
Station Road  
Barnoldswick  
Lancashire  
BB18 5NA

*21 September 2021*

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	88,073	<b>88,073</b>	15,176
Charitable activities	5	1,314	<b>1,314</b>	1,719
Other trading activities	6	13,830	<b>13,830</b>	44,248
Investment income	7	91	<b>91</b>	546
Other income	8	49	<b>49</b>	2,315
<b>Total income</b>		<u>103,357</u>	<u><b>103,357</b></u>	<u>64,004</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	9,368	<b>9,368</b>	11,831
Expenditure on charitable activities	10,11	46,094	<b>46,094</b>	49,778
<b>Total expenditure</b>		<u>55,462</u>	<u><b>55,462</b></u>	<u>61,609</u>
<b>Net income and net movement in funds</b>		<u>47,895</u>	<u><b>47,895</b></u>	<u>2,395</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		119,727	<b>119,727</b>	117,332
<b>Total funds carried forward</b>		<u>167,622</u>	<u><b>167,622</b></u>	<u>119,727</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 11 to 18 form part of these financial statements.

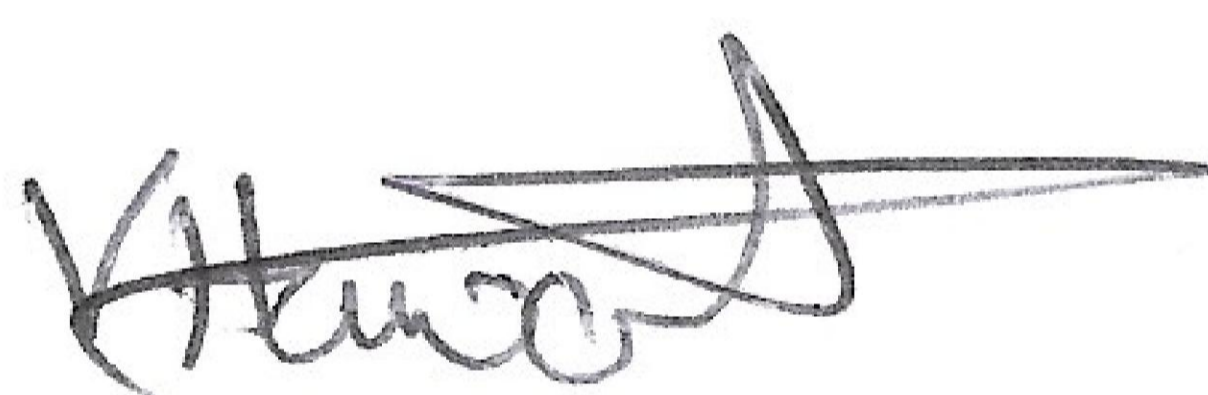
# Samaritans of Pendle, Burnley, Craven & Rossendale

## Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	17		<b>18,526</b>	22,498
<b>Current assets</b>				
Debtors	18	530		3,870
Cash at bank and in hand		<u>160,907</u>		<u>95,845</u>
		<b>161,437</b>		<b>99,715</b>
<b>Creditors: amounts falling due within one year</b>	19	<u>12,341</u>		<u>2,486</u>
<b>Net current assets</b>			<b>149,096</b>	<b>97,229</b>
<b>Total assets less current liabilities</b>			<b>167,622</b>	<b>119,727</b>
<b>Net assets</b>			<b>167,622</b>	<b>119,727</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>167,622</b>	<b>119,727</b>
<b>Total charity funds</b>	20		<b>167,622</b>	<b>119,727</b>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2021, and are signed on behalf of the board by:



Mrs V Haworth  
Trustee

The notes on pages 11 to 18 form part of these financial statements.

# Samaritans of Pendle, Burnley, Craven & Rossendale

## Notes to the Financial Statements

Year ended 31 March 2021

### 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 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

### 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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

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

#### Incoming resources

All incoming resources are 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 donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Leasehold Property	-	10% straight line
Fixtures & Fittings	-	15% reducing balance

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

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

#### 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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

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

#### Financial instruments *(continued)*

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	5,280	5,280	9,583	9,583
Gift Aid	279	279	968	968
<b>Grants</b>				
Pendle Borough Council Rates Grant	4,789	4,789	4,625	4,625
Pendle Borough Covid Grant for Colne Bookstall	77,725	77,725	–	–
	<u>88,073</u>	<u>88,073</u>	<u>15,176</u>	<u>15,176</u>

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Samaritans Prison income	<u>1,314</u>	<u>–</u>	<u>1,314</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Samaritans Prison income	<u>–</u>	<u>1,719</u>	<u>1,719</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	1,071	1,071	8,757	8,757
Colne Bookstall	12,759	12,759	35,354	35,354
Sundry income	–	–	137	137
	<u>13,830</u>	<u>13,830</u>	<u>44,248</u>	<u>44,248</u>

### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>91</u>	<u>91</u>	<u>546</u>	<u>546</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

### 8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Contributions to training	–	–	2,065	2,065
Sundry income	49	<b>49</b>	–	–
Publicity refund	–	–	250	250
	<u>49</u>	<u><b>49</b></u>	<u>2,315</u>	<u>2,315</u>

### 9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities	<u>9,368</u>	<u><b>9,368</b></u>	<u>11,831</u>	<u>11,831</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Charitable Activities	6,992	–	<b>6,992</b>
Samaritans Prison Activities	–	–	–
Support costs	<u>39,102</u>	<u>–</u>	<u><b>39,102</b></u>
	<u>46,094</u>	<u>–</u>	<u><b>46,094</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Charitable Activities	8,148	–	8,148
Samaritans Prison Activities	–	1,719	1,719
Support costs	<u>39,911</u>	<u>–</u>	<u>39,911</u>
	<u>48,059</u>	<u>1,719</u>	<u>49,778</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
General Charitable Activities	6,992	22,831	<b>29,823</b>	38,740
Samaritans Prison Activities	–	–	–	1,719
Governance costs	–	16,271	<b>16,271</b>	9,319
	<u>6,992</u>	<u>39,102</u>	<u><b>46,094</b></u>	<u>49,778</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

### 12. Analysis of support costs

	Other Charitable Activity Costs	Charity Governance	Total 2021	Total 2020
	£	£	£	£
Premises	–	780	780	762
Branch Contribution	–	11,349	11,349	1,305
General office	3,208	535	3,743	4,826
Finance costs	7,535	–	7,535	13,745
Governance costs	–	–	–	900
Rent	2,942	490	3,432	3,432
Rates	2,803	467	3,270	3,219
Water, Light & Heat	2,398	400	2,798	2,760
Repairs & renewals	960	160	1,120	892
Insurance	327	54	381	115
Office telephone	403	67	470	760
Administration	1,135	1,782	2,917	5,411
Cleaning	1,120	187	1,307	1,784
	<u>22,831</u>	<u>16,271</u>	<u>39,102</u>	<u>39,911</u>

### 13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>4,277</u>	<u>5,515</u>

### 14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>762</u>

### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021	2020
£	£

The average head count of employees during the year was Nil (2020: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

### 16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

### 17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	73,774	52,177	<b>125,951</b>
Additions	–	305	<b>305</b>
<b>At 31 March 2021</b>	<u>73,774</u>	<u>52,482</u>	<u><b>126,256</b></u>
<b>Depreciation</b>			
At 1 April 2020	70,649	32,804	<b>103,453</b>
Charge for the year	1,325	2,952	<b>4,277</b>
<b>At 31 March 2021</b>	<u>71,974</u>	<u>35,756</u>	<u><b>107,730</b></u>
<b>Carrying amount</b>			
At 31 March 2021	<u>1,800</u>	<u>16,726</u>	<u><b>18,526</b></u>
At 31 March 2020	<u>3,125</u>	<u>19,373</u>	<u><b>22,498</b></u>

### 18. Debtors

	2021 £	2020 £
Prepayments and accrued income	<b>530</b>	3,000
Other debtors	–	870
	<u><b>530</b></u>	<u>3,870</u>

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

	2021 £	2020 £
Accruals and deferred income	<b>992</b>	1,181
Other creditors	<b>11,349</b>	1,305
	<u><b>12,341</b></u>	<u>2,486</u>

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>119,727</u>	<u>103,357</u>	<u>(55,462)</u>	<u><b>167,622</b></u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>117,332</u>	<u>62,285</u>	<u>(59,890)</u>	<u>119,727</u>

# Samaritans of Pendle, Burnley, Craven & Rossendale

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

Year ended 31 March 2021

### 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	18,526	<b>18,526</b>
Current assets	161,437	<b>161,437</b>
Creditors less than 1 year	(12,341)	<b>(12,341)</b>
<b>Net assets</b>	<u>167,622</u>	<u><b>167,622</b></u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	22,498	22,498
Current assets	99,715	99,715
Creditors less than 1 year	(2,486)	(2,486)
<b>Net assets</b>	<u>119,727</u>	<u>119,727</u>

### 22. Related parties

No Trustees claimed or were paid any expenses during the year.