

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
SAMARITANS OF LIVERPOOL AND MERSEYSIDE

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 20

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

Background to formation of Charitable Incorporated Organisation

Samaritans of Liverpool and Merseyside has now completed five years of charitable work as a Charitable Incorporated Organisation (CIO), registration number 1171022, which is part of the federated charities of Samaritans, led and coordinated by the Central Charity of Samaritans.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives and aims are:

1. To enable persons in Liverpool and Merseyside and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide;
2. To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
3. To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

How our work delivers our aims

In common with all the other branches of Samaritans, we provide services to support people who require emotional support, including those who are in distress, despair and who may be suicidal. We do this by providing, with other branches, a 24 hour service of confidential, non-judgemental emotional support by telephone, email, letter and face to face. We also run an established Listener scheme HMP Liverpool to help provide emotional support for those in the prison community. We also have an active and growing programme of outreach in the local community targeting those most in need of our support.

We are pleased to report that the effort of our volunteers during the year matched, and in some areas, exceeded the support we were able to provide in the previous year. In particular, our outreach initiatives and partnership work.

Governance of the Branch

The work of Samaritans as a federated charity involves the Central Charity and the affiliated CIO branches working closely together to achieve common aims and objectives. The framework for ensuring this is via the constitutions of the Central Charity and affiliated branches and also via a branch agreement and operating agreement which define how all parts of the federated charity work together.

The trustees of the branch, elected by the branch members, continue to oversee all aspects of governance. These include financial oversight, including setting a budget for the branch maintaining a Risk and Opportunity Register, ensuring compliance with Data Protection and Health and Safety law. Working as members of the Branch Leadership Team, but also in their own right, the Trustees set the expectations of the branch in line with the constitution and the branch and operating agreements with the Central Charity.

As well as working within the federated charity of Samaritans, the branch is responsible for its own finances.

Significant activities

Our helpline service remains for what we are best known. During the 2021/22 financial year volunteers freely gave their time in a number of different volunteer roles. This total does not include the hours spent travelling to their different duties, or the many hours that are not documented, particularly by members of the Branch Leadership Team.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Investment policy and objectives

The Trustee Board has decided that the longer term reserves (defined as at least five years, but intended to be longer term in the absence of need for them) will be invested with a professional investment manager (Rathbones) to generate returns at least in line with inflation to preserve and grow the real value of the assets to support the financial stability and longevity of the charity and the support for its beneficiaries.

The trustees recognise the need to take some risk with their reserves in order to achieve enhanced returns over time.

The charity has a medium capacity for loss as while they have a long term investment horizon and an intention to not draw on the reserves meaningfully, the relative unreliability of the charity's income is a factor that could see the reserves funds used from time to time. The portfolio provides an important part of the funding mix of the charity and the relative importance of the reserves (and the income it generates) together with the limited other liquid assets and the potential to call on them restrains the risk that the long term investment horizon might otherwise afford.

The trustees will review this policy annually and/or in the event of a material change in circumstances.

Reserves policy

The Trustees believe that the Branch should hold financial reserves to ensure that the charity can continue to operate and meet the needs of callers in the event of unforeseen and potentially financially damaging circumstances arising. It has considered the reliability and continuance of future funding, timing of cashflows and working capital requirements, cover for unplanned emergency repairs and potential liabilities relating to staff should there be closure of a particular activity.

The Trustees consider therefore that it would be prudent to set aside an amount equivalent to 12 months' operating expenditure for administration, support, and fundraising costs of £120,000.00, and £55,000.00 for building maintenance given the nature of the age of the building in Clarence Street and its listing as a Grade 2 premises

Designated reserves

In addition, unrestricted funds have been designated for the following purposes:

Local Samaritan Project - a reserve to allow the Branch to undertake the development of a new project and areas of work involved and have set aside £12,500.00.

Restricted reserves

We currently do not hold any restricted reserves.

This reserves policy is monitored and reviewed by the Trustees annually.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Treasurer's Statement

As our branch celebrates 62 years of listening in Liverpool and Merseyside we are proud to present our financial statement.

At the start of 2021 we had been asked by Liverpool City Council to work in partnership with them to provide additional support as a result of the COVID 19 pandemic. We were delighted to take part in this initiative. All of our work was funded by a service level agreement between ourselves and the council and has been part of our funding stream 2021-2022.

Our work included a referral system for the public and staff to request call-backs from our branch as support as well as talks and workshops for Council staff on how to respond to telephone calls from people in despair or crisis. We also set up a system whereby Council staff could automatically put a client into the Samaritans helpline system so they could receive immediate support as well as other work carried out.

The branch's input into the Provision of a Covid-19 Response: Mental Health Support scheme was to help and support alongside existing providers as post covid and the impending economic recession had an impact on the most vulnerable in our region.

We were proud to be involved in this work and continue to support the council going forward but funding is no longer available as we move into 2022-2023.

I am pleased to report that our referral system is still being offered.

Nationally we are involved in supporting people who are going through despair in relation to the cost-of-living crisis by offering our referral system, this initiative is partnered with HMRC.

Our local partnerships continue to strengthen and we are proud to support HMP Liverpool with Samaritans Listener scheme.

We had tremendous fundraising efforts by branch volunteers who collectively managed to raise £13k.

We strive to find new ways to improve our funding streams as we depend on public funding by raising our profile wherever we can to make sure the branch is sustainable and there for 365 days a year (24 hours a day) for those who need our service. The need for our service is vital and the number of people contacting us continues to rise.

I would like to thank each and everyone who supported our branch and for those who continue to do so. Our volunteer training teams are working hard to ensure we have the capacity for more listening volunteers.

Thank you to those who financially supported us in 2021-2022 which made it possible to be here for another year.

Thank you especially to all of our wonderful volunteers who continue to give up their time for others.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171022

Principal address

25 Clarence Street
Liverpool
Merseyside
L3 5TN

Trustees

M Compton-Rickett
S Armstrong (resigned 17.11.21)
S Campbell (Director)
T Summers (Treasurer)
R Marsh (resigned 4.10.21)
J Kibble
D Cronin (Treasurer) (resigned 17.11.21)
S Kelly (Secretary)
A Stafford
T Murphy

Independent Examiner

Guy Playfer BA FCA
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Bankers

HSBC
99-101 Lord Street
Liverpool
Merseyside
L2 6PG

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the board of trustees on 14 November 2022 and signed on its behalf by:

S Campbell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAMARITANS OF LIVERPOOL AND MERSEYSIDE

Independent examiner's report to the trustees of Samaritans of Liverpool and Merseyside

I report to the charity trustees on my examination of the accounts of Samaritans of Liverpool and Merseyside (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Guy Playfer BA FCA
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

14 November 2022

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		120,637	-	-	120,637	56,011
Other trading activities	2	20,057	-	-	20,057	39,226
Investment income	3	6,604	-	-	6,604	6,675
Total		<u>147,298</u>	<u>-</u>	<u>-</u>	<u>147,298</u>	<u>101,912</u>
EXPENDITURE ON						
Raising funds	4	5,639	-	-	5,639	3,695
Charitable activities	5					
Drop in service, prison visits, and telephone costs		135,681	-	-	135,681	118,017
Total		<u>141,320</u>	<u>-</u>	<u>-</u>	<u>141,320</u>	<u>121,712</u>
Net gains on investments		<u>9,786</u>	<u>-</u>	<u>-</u>	<u>9,786</u>	<u>38,885</u>
NET INCOME		15,764	-	-	15,764	19,085
RECONCILIATION OF FUNDS						
Total funds brought forward		399,995	-	-	399,995	380,910
TOTAL FUNDS CARRIED FORWARD		<u><u>415,759</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>415,759</u></u>	<u><u>399,995</u></u>

The notes form part of these financial statements

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS						
Tangible assets	9	137,335	-	-	137,335	154,651
Social investments	10	248,763	-	-	248,763	235,373
		<u>386,098</u>	<u>-</u>	<u>-</u>	<u>386,098</u>	<u>390,024</u>
CURRENT ASSETS						
Debtors	11	8,213	-	-	8,213	-
Cash at bank and in hand		42,385	-	-	42,385	26,262
		<u>50,598</u>	<u>-</u>	<u>-</u>	<u>50,598</u>	<u>26,262</u>
CREDITORS						
Amounts falling due within one year	12	(20,937)	-	-	(20,937)	(16,291)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>29,661</u>	<u>-</u>	<u>-</u>	<u>29,661</u>	<u>9,971</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		415,759	-	-	415,759	399,995
		<u>415,759</u>	<u>-</u>	<u>-</u>	<u>415,759</u>	<u>399,995</u>
NET ASSETS		<u><u>415,759</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>415,759</u></u>	<u><u>399,995</u></u>

The notes form part of these financial statements

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

BALANCE SHEET - continued
31 MARCH 2022

FUNDS	13		
Unrestricted funds		415,759	399,995
		<u> </u>	<u> </u>
TOTAL FUNDS		415,759	399,995
		<u> </u>	<u> </u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2022 and were signed on its behalf by:

T Summers - Trustee

S Campbell - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	- 2% straight line
Improvements to property	- 4% straight line
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Fixed assets are initially recognised at cost.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. Further explanation of the nature and purpose of each restricted fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Endowment funds represent those assets which must be held as expendable capital by the charity, principally investments. Income arising on the expendable endowment fund forms part of that fund unless it is withdrawn, at which point it becomes unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

INVESTMENTS

Investments in quoted shares, traded bonds and similar are measured initially at cost and subsequently at fair value. Acquisitions are initially recognised at cost. Realised gains on disposals are calculated based on historic cost. The Statement of Financial Activities includes realised and unrealised gains and losses arising on investment revaluations and disposals throughout the year under the heading 'Net gains/(losses) on investments.' Cash held within the investment portfolio is shown as a fixed asset investment in the Balance Sheet.

The charity classifies the lease of shop premises, a photocopier, and CCTV equipment as operating leases. Rental charges are accounted for on a straight line basis over the term of the lease.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	18,199	5,643
Other income	1,858	33,583
	<u>20,057</u>	<u>39,226</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Investment Income	6,604	6,675
	<u>6,604</u>	<u>6,675</u>

4. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	31.3.22	31.3.21
	£	£
Portfolio management	3,001	3,000
	<u>3,001</u>	<u>3,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Prison Visits	Drop In	Telephone Support	2022	2021
	£	£	£	£	£
Direct costs					
Telephone	87	108	1,972	2,167	1,991
Volunteers' Travel	148	185	3,364	3,697	2,816
Support costs					
Wages	2,363	2,954	53,764	59,081	45,667
Insurance	82	102	1,855	2,039	2,154
Light and heat	166	207	3,775	4,148	5,177
Postage and stationery	24	29	532	585	480
Advertising	1	1	20	22	238
Sundries	7	9	158	174	7,337
Printing and Photocopying	22	28	506	556	1,215
General Office (Levy)	430	538	9,792	10,760	8,052
General Rates	108	136	2,469	2,713	2,684
Repairs and Maintenance	528	660	12,005	13,193	645
Training and Conference	77	97	1,760	1,934	300
Interest and Bank Charges	2	3	50	55	64
Cleaning and Domestic	16	19	356	391	581
Security	10	13	229	252	1,444
Health and safety	33	42	763	838	1,593
Computer costs	152	191	3,470	3,813	3,470
Depreciation of tangible fixed assets	826	1,032	18,790	20,648	20,347
Total resources expended	<u>5,082</u>	<u>6,354</u>	<u>115,630</u>	<u>127,066</u>	<u>106,255</u>

All costs, unless easily identifiable, have been apportioned on the basis of staff time for each activity. Where the cost is attributable to all activities this has been apportioned 4% to Prison Visits, 5% to Drop In and 91% to Telephone Support. Where the cost is not attributable to Prison Visits it has been apportioned 5% to Drop In and 95% to Telephone Support.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. SUPPORT COSTS

	2022	2021
	£	£
Governance costs		
Independent examiner's fee	2,940	2,700
Legal fees	5,675	9,062
	<u>8,615</u>	<u>11,762</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The Board of Trustees as such received no remuneration from the charity for the year ended 31 March 2022 in their capacity as trustees.

TRUSTEES' EXPENSES

The Board of Trustees only received travelling expenses in their capacity as Samaritan volunteers. The total travelling expenses paid to all volunteers during the year was £3,697 (2021: £2,816).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	56,011	-	-	56,011
Other trading activities	39,226	-	-	39,226
Investment income	6,675	-	-	6,675
Total	<u>101,912</u>	<u>-</u>	<u>-</u>	<u>101,912</u>
EXPENDITURE ON				
Raising funds	3,695	-	-	3,695
Charitable activities				
Drop in service, prison visits, and telephone costs	118,017	-	-	118,017
Total	<u>121,712</u>	<u>-</u>	<u>-</u>	<u>121,712</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
Net gains on investments	38,885	-	-	38,885
NET INCOME	19,085	-	-	19,085
Transfers between funds	35,800	(35,800)	-	-
Net movement in funds	54,885	(35,800)	-	19,085
RECONCILIATION OF FUNDS				
Total funds brought forward	345,110	35,800	-	380,910
TOTAL FUNDS CARRIED FORWARD	399,995	-	-	399,995

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	96,490	402,561	62,696	23,223	584,970
Additions	-	-	-	3,330	3,330
At 31 March 2022	96,490	402,561	62,696	26,553	588,300
DEPRECIATION					
At 1 April 2021	20,852	336,306	52,817	20,344	430,319
Charge for year	1,512	16,102	1,482	1,550	20,646
At 31 March 2022	22,364	352,408	54,299	21,894	450,965
NET BOOK VALUE					
At 31 March 2022	74,126	50,153	8,397	4,659	137,335
At 31 March 2021	75,638	66,255	9,879	2,879	154,651

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. SOCIAL INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 April 2021	235,373
Additions	(2,910)
Management charge	(3,000)
Revaluations	12,696
Dividends	6,604
	<hr/>
At 31 March 2022	248,763
	<hr/>
NET BOOK VALUE	
At 31 March 2022	248,763
	<hr/> <hr/>
At 31 March 2021	235,373
	<hr/> <hr/>

The cash value of the above figure, which is held in a capital account prior to investment, is £8,766 (2021: £14,839).

Cost or valuation at 31 March 2022 is represented by:

	Other investments £
Valuation in 2022	248,763
	<hr/> <hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	8,213	-
	<hr/> <hr/>	<hr/> <hr/>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	20,937	16,291

13. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	387,495	15,764	403,259
Designated Funds	12,500	-	12,500
	<u>399,995</u>	<u>15,764</u>	<u>415,759</u>
TOTAL FUNDS	<u>399,995</u>	<u>15,764</u>	<u>415,759</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	147,298	(141,320)	9,786	15,764
	<u>147,298</u>	<u>(141,320)</u>	<u>9,786</u>	<u>15,764</u>
TOTAL FUNDS	<u>147,298</u>	<u>(141,320)</u>	<u>9,786</u>	<u>15,764</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	409,310	19,085	(40,900)	387,495
Designated Funds	(64,200)	-	76,700	12,500
	<u>345,110</u>	<u>19,085</u>	<u>35,800</u>	<u>399,995</u>
Restricted funds				
Purchase of Freehold Fund	35,800	-	(35,800)	-
	<u>380,910</u>	<u>19,085</u>	<u>-</u>	<u>399,995</u>
TOTAL FUNDS	<u>380,910</u>	<u>19,085</u>	<u>-</u>	<u>399,995</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	101,912	(121,712)	38,885	19,085
	<u>101,912</u>	<u>(121,712)</u>	<u>38,885</u>	<u>19,085</u>
TOTAL FUNDS	<u>101,912</u>	<u>(121,712)</u>	<u>38,885</u>	<u>19,085</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	409,310	34,849	(40,900)	403,259
Designated Funds	(64,200)	-	76,700	12,500
	<u>345,110</u>	<u>34,849</u>	<u>35,800</u>	<u>415,759</u>
Restricted funds				
Purchase of Freehold Fund	35,800	-	(35,800)	-
	<u>380,910</u>	<u>34,849</u>	<u>-</u>	<u>415,759</u>
TOTAL FUNDS	<u>380,910</u>	<u>34,849</u>	<u>-</u>	<u>415,759</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	249,210	(263,032)	48,671	34,849
	<u>249,210</u>	<u>(263,032)</u>	<u>48,671</u>	<u>34,849</u>
TOTAL FUNDS	<u>249,210</u>	<u>(263,032)</u>	<u>48,671</u>	<u>34,849</u>

The Designated fund is an unrestricted reserve to fund the work of a Local Samaritan Project.

The restricted funds transferred were monies raised to obtain the freehold of the property the charity previously owned the leasehold for. This fund included amounts for the cost of the freehold and the related legal costs and disbursements. The purchase was completed in the year 2020/21.

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. RELATED PARTY DISCLOSURES

A sum of £10,760 is payable to the Samaritans (Head Office) in respect of a branch levy for the year ended 31 March 2022 and is included in other creditors. During the year, £8,052 was paid to the Samaritans (Head Office) in respect of the branch levy for the year ended 31 March 2021.