

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
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 2023

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 18

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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

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 2022/23 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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 2023

FINANCIAL REVIEW

Treasurer's Statement

Samaritans work continues to be there those who reach out for emotional support and we are continually fundraising, campaigning and forging new projects to make sure people are listened to.

Our branch has received a number of legacies throughout its years and this year we have also been the beneficiary of people's kind remembrance. We are thankful, proud and very honoured to carry on our work in their memory.

We have been out fundraising which not only raises funds but awareness

We have been working with Corporate Clients in providing specialist workshops on 'How to listen' which has been very successful, we have reached out to a large number of people in various sectors who are dealing with the public, sometimes when they are very vulnerable, and our work has helped them support others and each other.

Our listener scheme is a vital partnership with HMP Liverpool and we have supported many, many prisoner listeners. This continues to strengthen year on year and has been ongoing for more than 25 years.

We also have a veterans partnership where we can support and help military veterans through anything they are going through are we are honoured to be a part of this support.

Samaritans Liverpool and Merseyside has received donations from Corporate Businesses which are received with much thanks and help us man the phonelines.

Our service is confidential and available for 24 hours every day (365 days a year) without the help and support of the public and donations we would not be able to be there.

From our listeners who tell us how important our service is to them and from our amazing volunteers we say a huge thank you.

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

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

M Compton-Rickett
S Campbell (Director)
T Summers (Treasurer)
J Kibble
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

Approved by order of the board of trustees on 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 2023.

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

Date:

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		68,778	-	-	68,778	120,637
Other trading activities	2	1,682	-	-	1,682	6,374
Investment income	3	7,543	-	-	7,543	6,604
Total		<u>78,003</u>	<u>-</u>	<u>-</u>	<u>78,003</u>	<u>133,615</u>
EXPENDITURE ON						
Raising funds	4	(14,660)	-	-	(14,660)	(8,044)
Charitable activities	5					
Drop in service, prison visits, and telephone costs		123,036	-	-	123,036	135,681
Total		<u>108,376</u>	<u>-</u>	<u>-</u>	<u>108,376</u>	<u>127,637</u>
Net gains/(losses) on investments		<u>(14,549)</u>	<u>-</u>	<u>-</u>	<u>(14,549)</u>	<u>9,786</u>
NET INCOME/(EXPENDITURE)		(44,922)	-	-	(44,922)	15,764
RECONCILIATION OF FUNDS						
Total funds brought forward		415,759	-	-	415,759	399,995
TOTAL FUNDS CARRIED FORWARD		<u><u>370,837</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>370,837</u></u>	<u><u>415,759</u></u>

The notes form part of these financial statements

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS						
Tangible assets	9	120,698	-	-	120,698	137,335
Social investments	10	238,758	-	-	238,758	248,763
		<u>359,456</u>	<u>-</u>	<u>-</u>	<u>359,456</u>	<u>386,098</u>
CURRENT ASSETS						
Debtors	11	1,685	-	-	1,685	8,213
Cash at bank and in hand		27,352	-	-	27,352	42,385
		<u>29,037</u>	<u>-</u>	<u>-</u>	<u>29,037</u>	<u>50,598</u>
CREDITORS						
Amounts falling due within one year	12	(17,656)	-	-	(17,656)	(20,937)
		<u>11,381</u>	<u>-</u>	<u>-</u>	<u>11,381</u>	<u>29,661</u>
NET CURRENT ASSETS						
		<u>11,381</u>	<u>-</u>	<u>-</u>	<u>11,381</u>	<u>29,661</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		370,837	-	-	370,837	415,759
		<u>370,837</u>	<u>-</u>	<u>-</u>	<u>370,837</u>	<u>415,759</u>
NET ASSETS						
		<u>370,837</u>	<u>-</u>	<u>-</u>	<u>370,837</u>	<u>415,759</u>

The notes form part of these financial statements

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

BALANCE SHEET - continued
31 MARCH 2023

FUNDS	13		
Unrestricted funds		370,837	415,759
TOTAL FUNDS		<u>370,837</u>	<u>415,759</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 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 2023

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 2023

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

	31.3.23	31.3.22
	£	£
Fundraising events	1,318	4,516
Other income	364	1,858
	<u>1,682</u>	<u>6,374</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Investment Income	7,543	6,604
	<u>7,543</u>	<u>6,604</u>

4. RAISING FUNDS

INVESTMENT MANAGEMENT COSTS

	31.3.23	31.3.22
	£	£
Portfolio management	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Drop in service, prison visits, and telephone costs	117,711	5,325	123,036
	<u>117,711</u>	<u>5,325</u>	<u>123,036</u>

6. SUPPORT COSTS

	2023 £	2022 £
Governance costs		
Independent examiner's fee	3,000	2,940
Professional Legal fees	2,325	5,675
	<u>2,325</u>	<u>5,675</u>
	<u>5,325</u>	<u>8,615</u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

The Board of Trustees as such received no remuneration from the charity for the year ended 31 March 2023 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 £2,944 (2022: £3,697).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	120,637	-	-	120,637
Other trading activities	6,374	-	-	6,374
Investment income	6,604	-	-	6,604
Total	<u>133,615</u>	<u>-</u>	<u>-</u>	<u>133,615</u>
EXPENDITURE ON				
Raising funds	(8,044)	-	-	(8,044)
Charitable activities				
Drop in service, prison visits, and telephone costs	135,681	-	-	135,681
Total	<u>127,637</u>	<u>-</u>	<u>-</u>	<u>127,637</u>
Net gains on investments	<u>9,786</u>	<u>-</u>	<u>-</u>	<u>9,786</u>
NET INCOME	15,764	-	-	15,764
RECONCILIATION OF FUNDS				
Total funds brought forward	399,995	-	-	399,995
TOTAL FUNDS CARRIED FORWARD	<u><u>415,759</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>415,759</u></u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	96,490	402,561	62,696	26,553	588,300
Additions	-	-	1,634	3,042	4,676
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	96,490	402,561	64,330	29,595	592,976
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION					
At 1 April 2022	22,364	352,408	54,299	21,894	450,965
Charge for year	1,544	16,102	1,743	1,924	21,313
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	23,908	368,510	56,042	23,818	472,278
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE					
At 31 March 2023	72,582	34,051	8,288	5,777	120,698
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	74,126	50,153	8,397	4,659	137,335
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10. SOCIAL INVESTMENTS

	Other investments £
MARKET VALUE	
At 1 April 2022	248,763
Management charge	(3,000)
Unrealised (loss)/gain on revaluation	(14,548)
Dividends	7,543
	<u> </u>
At 31 March 2023	238,758
	<u> </u>
NET BOOK VALUE	
At 31 March 2023	238,758
	<u> </u>
At 31 March 2022	248,763
	<u> </u>

The cash value of the above figure, which is held in a capital account prior to investment, is £14,647 (2022: £8,766).

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. SOCIAL INVESTMENTS - continued

Cost or valuation at 31 March 2023 is represented by:

		Other investment £
Valuation in 2023		238,758
		<u><u> </u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	864	8,213
Other debtors	821	-
	<u> </u>	<u> </u>
	1,685	8,213
	<u><u> </u></u>	<u><u> </u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	17,656	20,937
	<u><u> </u></u>	<u><u> </u></u>

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
Unrestricted funds			£
General fund	415,759	(44,922)	370,837
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	415,759	(44,922)	370,837
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

SAMARITANS OF LIVERPOOL AND MERSEYSIDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

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	78,003	(108,376)	(14,549)	(44,922)
TOTAL FUNDS	<u>78,003</u>	<u>(108,376)</u>	<u>(14,549)</u>	<u>(44,922)</u>

Comparatives for 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>

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	133,615	(127,637)	9,786	15,764
TOTAL FUNDS	<u>133,615</u>	<u>(127,637)</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 2023

13. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	387,495	(29,158)	358,337
Designated Funds	12,500	-	12,500
	<u>399,995</u>	<u>(29,158)</u>	<u>370,837</u>
TOTAL FUNDS	<u>399,995</u>	<u>(29,158)</u>	<u>370,837</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	211,618	(236,013)	(4,763)	(29,158)
	<u>211,618</u>	<u>(236,013)</u>	<u>(4,763)</u>	<u>(29,158)</u>
TOTAL FUNDS	<u>211,618</u>	<u>(236,013)</u>	<u>(4,763)</u>	<u>(29,158)</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.

14. RELATED PARTY DISCLOSURES

A sum of £9,704 is payable to the Samaritans (Head Office) in respect of a branch levy for the year ended 31 March 2023 and is included in other creditors. During the year, £8,704 was paid to the Samaritans (Head Office) in respect of the branch levy for the year ended 31 March 2023.