

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Details

Status Registered

Legal form CIO

Company number [CE008857](#)

Registered 2017-01-19

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

Contact

Address The Samaritans
23 Church Street
Whitehaven
CA28 7EB

Phone 01946841357

Email Whitehaven@samaritans.org

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1) TO ENABLE PERSONS IN CUMBRIA 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; AND3) TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Assist persons who are suicidal, in distress or despair by providing a service primarily intended for the benefit of persons in Cumbria and the surrounding area (but without specific limitations as to area) to enable such people to receive immediate help, compassion, and befriending in accordance with Samaritan procedure, where appropriate referral to persons having specialist/professional skills

Classification

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

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£25,387	£42,049	-	-
2024-03-31	£28,598	£43,880	-	-
2023-03-31	£76,262	£49,646	-	-
2022-03-31	£74,270	£79,005	-	-
2021-03-31	£73,867	£49,311	-	-

Trustees

Name	Role	Appointed
Catherine winifred woods		2017-10-10
Chris Wright		2023-10-11
GRAHAME DAVID MICHAEL PINCHES B.A.DIPI.M		2017-10-10
Glynis Peacock		2023-10-16
Hazel Cushin		2024-06-26
Jennifer Payne		2018-06-25
John Geoffrey England		2024-06-26
Karen loudon		2023-06-19
Nicholas Carr		2024-06-26
Wendie June Johnson		2024-06-26

Linked charities

- [THE SAMARITANS OF WEST CUMBRIA \(1171211-1\)](#)

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Accounts

THE SAMARITANS OF WEST CUMBRIA
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE SAMARITANS OF WEST CUMBRIA

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

THE SAMARITANS OF WEST CUMBRIA

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Ms K Loudon Ms C W Woods Mr G Pinches Ms J Payne Mr A Sharp (Resigned 1 April 2024) Ms G Peacock Mr C Wright Ms W Johnson (appointed 26 June 2024) Mr N Carr (appointed 26 June 2024) Mr J G England (appointed 26 June 2024) Ms L Myers (appointed 26 June 2024) Ms H Cushin (appointed 26 June 2024)
Charity registered number	1171211
Principal office	23 Church Street Whitehaven Cumbria CA28 7EB
Accountants	Armstong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

THE SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the The Samaritans of West Cumbria for the year 1 April 2024 to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

a. Policies and objectives

The purpose of the Samaritans is for the assistance of persons who are suicidal, despairing or in emotional distress by providing a national service and benefits the people in West Cumbria because of the branch location.

The Charity also works to provide 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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

a. Main achievements of the Charity

Being available to members of the public 24 hours a day, 7 days a week, 365 days of the year; to provide a non-judgemental listening service. This service is available via the telephone and outreach events.

The Charity's aims and activities are supported by fund raising most of which is from the Charity Shop. Details of the Charity's fund raising and expenditure are available in the Statement of Financial Activities.

The Friends' of Samaritans of West Cumbria have raised funds for the Branch this financial year but will no longer be operating into the next financial year of 2025/26.

This year we have also been supported by grant funding from Tesco, and donations from The Masonic Charitable Foundation, Sarah Millican Tour shows, a sponsored cycle ride in memory of a colleague.

b. Volunteers

Samaritans of West Cumbria is staffed entirely by volunteers. We currently have 48 volunteers (May 2025) The volunteers have made a commitment to be available on a regular basis, in order to support those who are experiencing emotional distress. The Members of Samaritans of West Cumbria may be listening, shop or support volunteers.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

THE SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

The Charity maintains funds at a level of 18 to 24 months expenditure of the Charity. This includes appropriate funds to maintain the fabric of the building and its fixtures and fittings. This is reviewed at each Committee meeting.

Investment policy

The investment policy of the Charities reflects the ethical requirements of the National Charity of the Samaritans.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

Samaritans of West Cumbria is a Charitable Incorporated Organisation affiliated to Samaritans (Samaritans means the company limited by guarantee called Samaritans which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital with company number 757372 whose registered office is at The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF.)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed,

THE SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Director

The Director has absolute authority for the day to day conduct and management of the work of the Charity.

Trustees

Director	Karen Loudon
Treasurer	Catherine Winifred Woods
Secretary	Christopher Wright
Trustees	Jennifer Payne
	Glynis Peacock
	Grahame Pinches
	Lynn Myers
	Hazel Cushin
	John England
	Nicholas Carr
	Wendie Johnson

Branch Leadership Team

Chair	Karen Loudon
Secretary	Christopher Wright
Treasurer	Catherine Winifred Woods

Deputy Directors

Shop Manager	Grahame Pinches
Grant Manager	Alastair Sharp
Recruitment and Training Lead	Susan Evans
Outreach	Jennifer Payne
Communication	Christopher Wright
Volunteer Care Lead	Wendie Johnston
IT Systems	Nick Carr
Premises/Property	John England
Branch Hub Liaison Officer	Dorothy Hartley
Governance	Glynis Peacock
Compliance	Lynn Myers
Compliance	Hazel Cushin

d. Governing Document

Samaritans of West Cumbria is governed by a constitution which was amended in 2016

Plans for future periods

- To continue to work to meet the aims and objectives of the Charity.
- To continue to recruit, select and train Volunteers to ensure that we have the personnel to provide emotional support.
- To continue trading in the Samaritan shop to provide necessary funds.
- To develop appropriate fund raising activities to provide additional support including developing the Work of the Friends' Group.
- To maintain the level of training to prepare new volunteers and to provide on-going training to all existing volunteers (both listening and support)
- To develop outreach strategies to ensure that the service of the Charity reaches out to a wide range of members of the community.
- To develop joint working with other organisations whose values align with those of the Samaritans

THE SAMARITANS OF WEST CUMBRIA

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 of its incoming resources and application of resources, including its income and expenditure, 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 principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Ms K Loudon
(Trustee)
Date:

Karen Loudon
09/06/2025

Ms C W Woods
(Trustee)

C W Woods
9/6/2025.

THE SAMARITANS OF WEST CUMBRIA

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of The Samaritans of West Cumbria ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

Signed:



Dated: 10/06/25

Steven Kirkbride BFP FCA

Armstrong Watson LLP, Workington

THE SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	6,010	4,900	10,910	13,443
Charitable activities	4	10,953	-	10,953	12,274
Investments	5	3,524	-	3,524	2,881
Total income		20,487	4,900	25,387	28,598
Expenditure on:					
Charitable activities		28,686	13,363	42,049	43,880
Total expenditure		28,686	13,363	42,049	43,880
Net expenditure		(8,199)	(8,463)	(16,662)	(15,282)
Transfers between funds	10	(33,976)	33,976	-	-
Net movement in funds		(42,175)	25,513	(16,662)	(15,282)
Reconciliation of funds:					
Total funds brought forward		148,806	9,963	158,769	174,051
Net movement in funds		(42,175)	25,513	(16,662)	(15,282)
Total funds carried forward		106,631	35,476	142,107	158,769

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

THE SAMARITANS OF WEST CUMBRIA

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	27,550	28,716
		<u>27,550</u>	<u>28,716</u>
Current assets			
Debtors	8	2,688	2,703
Cash at bank and in hand		117,605	131,586
		<u>120,293</u>	<u>134,289</u>
Creditors: amounts falling due within one year	9	(5,736)	(4,236)
Net current assets		<u>114,557</u>	<u>130,053</u>
Total assets less current liabilities		<u>142,107</u>	<u>158,769</u>
Net assets excluding pension asset		<u>142,107</u>	<u>158,769</u>
Total net assets		<u>142,107</u>	<u>158,769</u>
Charity funds			
Restricted funds	10	35,476	9,963
Unrestricted funds	10	106,631	148,806
Total funds		<u>142,107</u>	<u>158,769</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Ms K Loudon
(Trustee) *Karen Loudon*
Date: *09/06/2025*

Ms C W Woods
(Trustee) *C/W Woods*
9/6/2025

The notes on pages 9 to 18 form part of these financial statements.

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Samaritans of West Cumbria is a private company limited by guarantee incorporated in England and Wales.

The registered office is 23 Church Street, Whitehaven, Cumbria, CA28 7EB.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Samaritans of West Cumbria meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	20% Straight line basis
Plant and machinery	-	20% Straight line basis
Fixtures and fittings	-	20% Straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Charity. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and fundraising	6,010	-	6,010
Grants	-	4,900	4,900
	<u>6,010</u>	<u>4,900</u>	<u>10,910</u>

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations and fundraising	8,443	-	8,443
Grants	-	5,000	5,000
	<u>8,443</u>	<u>5,000</u>	<u>13,443</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Shop income	10,953	10,953
Rental income	-	-
	<u>10,953</u>	<u>10,953</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Shop income	12,194	12,194
Rental income	80	80
	<u>12,274</u>	<u>12,274</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest receivable	3,524	3,524
	<u>3,524</u>	<u>3,524</u>

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Investment income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest receivable	2,881	2,881

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Total charitable expenditure	42,049	42,049

	<i>Activities undertaken directly 2024 £</i>	<i>Total funds 2024 £</i>
Total charitable expenditure	43,880	43,880

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Depreciation	1,797	1,797
Establishment costs	2,523	2,523
Repairs and maintenance	8,077	8,077
Other office expenses	3,163	3,163
Communications and IT	3,191	3,191
Sundry expenses	2,073	2,073
Mileage and travel expenses	6,436	6,436
Accountancy fees	1,860	1,860
Contributions to sinking funds	990	990
Levy paid	4,239	4,239
Outreach and raising awareness costs	4,927	4,927
Insurance	2,597	2,597
Bank charges and transaction fees	176	176
	42,049	42,049
	42,049	42,049

	Activities 2024 £	Total funds 2024 £
Depreciation	2,060	2,060
Establishment costs	4,622	4,622
Repairs and maintenance	2,610	2,610
Other office expenses	5,037	5,037
Communications and IT	2,445	2,445
Sundry expenses	1,948	1,948
Mileage and travel expenses	6,816	6,816
Accountancy fees	1,470	1,470
Contributions to sinking funds	990	990
Levy paid	10,520	10,520
Outreach and raising awareness	2,423	2,423
Insurance	2,568	2,568
Bank charges and transaction fees	371	371
	43,880	43,880
	43,880	43,880

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	39,801	7,971	23,361	71,133
Additions	-	-	631	631
At 31 March 2025	<u>39,801</u>	<u>7,971</u>	<u>23,992</u>	<u>71,764</u>
Depreciation				
At 1 April 2024	13,185	7,336	21,896	42,417
Charge for the year	846	55	896	1,797
At 31 March 2025	<u>14,031</u>	<u>7,391</u>	<u>22,792</u>	<u>44,214</u>
Net book value				
At 31 March 2025	<u>25,770</u>	<u>580</u>	<u>1,200</u>	<u>27,550</u>
At 31 March 2024	<u>26,616</u>	<u>635</u>	<u>1,465</u>	<u>28,716</u>

8. Debtors

	2025 £	2024 £
Other debtors	40	106
Prepayments and accrued income	2,648	2,597
	<u>2,688</u>	<u>2,703</u>

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Obligations under finance lease and hire purchase contracts	-	329
Accruals and deferred income	5,736	3,907
	<u>5,736</u>	<u>4,236</u>

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds - all funds	148,806	20,487	(28,686)	(33,976)	106,631
Restricted funds					
Outreach & Recruitment	9,963	-	(6,487)	-	3,476
Utilities fund	-	4,000	-	-	4,000
Repairs fund	-	-	(6,000)	34,000	28,000
Capital fund	-	900	(876)	(24)	-
	9,963	4,900	(13,363)	33,976	35,476
Total of funds	158,769	25,387	(42,049)	-	142,107

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	165,148	23,598	(39,940)	148,806
	<u>165,148</u>	<u>23,598</u>	<u>(39,940)</u>	<u>148,806</u>
Restricted funds				
Outreach & Recruitment	8,164	5,000	(3,201)	9,963
Utilities fund	739	-	(739)	-
	<u>8,903</u>	<u>5,000</u>	<u>(3,940)</u>	<u>9,963</u>
	<u>8,903</u>	<u>5,000</u>	<u>(3,940)</u>	<u>9,963</u>
Total of funds	<u>174,051</u>	<u>28,598</u>	<u>(43,880)</u>	<u>158,769</u>

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	27,550	-	27,550
Debtors due after more than one year	2,688	-	2,688
Current assets	82,129	35,476	117,605
Creditors due within one year	(5,736)	-	(5,736)
	<u>106,631</u>	<u>35,476</u>	<u>142,107</u>
Total	<u>106,631</u>	<u>35,476</u>	<u>142,107</u>

THE SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	28,716	-	28,716
Current assets	124,326	9,963	134,289
Creditors due within one year	(4,236)	-	(4,236)
Total	<u>148,806</u>	<u>9,963</u>	<u>158,769</u>

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Accounts

Charity registration number 1171211 (previously 252064)

Company registration number CE008857 (England and Wales)

SAMARITANS OF WEST CUMBRIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SAMARITANS OF WEST CUMBRIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms CW Woods Mr G Pinches Ms J Payne Mr A Sharp G Peacock Mr C Wright Ms K Loudon	(Appointed 16 October 2023) (Appointed 11 October 2023) (Appointed 19 June 2023)
Charity number	1171211 (previously 252064)	
Company number	CE008857	
Registered office	23 Church Street Whitehaven Cumbria CA28 7EB	
Independent examiner	Armstrong Watson LLP Chartered Accountants Carleton House 136 Gray Street Workington Cumbria CA14 2LU	

SAMARITANS OF WEST CUMBRIA

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Trustees

Director	Karen Loudon
Treasurer	Catherine Winifred Woods
Secretary	Christopher Wright
Trustees	Jennifer Payne Glynis Peacock Grahame Pinches Alastair Sharp

Branch Leadership Team

Chair	Karen Loudon
Secretary	Christopher Wright
Treasurer	Catherine Winifred Woods Michael McVeigh

Deputy Directors

Shop Manager/Trustee	Grahame Pinches
Grant Manager/Trustee	Alastair Sharp
Recruitment	Laura Johnston
Training Lead	Susan Evans
Outreach/Trustee	Jennifer Payne
Communication	Christopher Wright
Volunteer Care	Wendie Johnston
IT Systems	Nick Carr
Premises/Property	Geoff England
Branch Hub Liaison Officer	Dorothy Hartley

Objectives and activities

The purpose of the Samaritans is for the assistance of persons who are suicidal, despairing or in emotional distress by providing a national service and benefits the people in West Cumbria because of the branch location.

The Charity also works to provide 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.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main Activities for the year

Being available to members of the public our rota shifts for 7 days a week, 365 days a year, to provide a non-judgemental listening service. This service is available on the telephone and outreach events.

The Charity's aims and activities are supported by fund raising most of which is from the Charity Shop. Details of the Charity's fund raising and expenditure are available in the Treasurer's report.

The Friends of Samaritans of West Cumbria have continued to raise funds for the Branch.

This year we have also been supported by grant funding from the Lottery Fund; a donation from Derwent Inner Wheel; Egremont Coop skydiving sponsored event.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

Samaritans of West Cumbria is staffed entirely by volunteers. We currently have 56 volunteers (May 2024) The volunteers have made a commitment to be available on a regular basis, in order to support those who are experiencing emotional distress. The Members of Samaritans of West Cumbria may be listening, shop or support volunteers.

Financial review

Reserves policy

The Charity maintains funds at a level of 18 to 24 months expenditure of the Charity. This includes appropriate funds to maintain the fabric of the building and its fixtures and fittings. This is reviewed at each Committee meeting.

Investment policy

The investment policy of the Charities reflects the ethical requirements of the National Charity of the Samaritans.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Future Strategy

- To continue to work to meet the aims and objectives of the Charity.
- To continue to recruit, select and train Volunteers to ensure that we have the personnel to provide emotional support.
- To continue trading in the Samaritan shop to provide necessary funds.
- To develop appropriate fund raising activities to provide additional support including developing the Work of the Friends' Group.
- To maintain the level of training to prepare new volunteers and to provide on-going training to all existing volunteers (both listening and support)
- To develop outreach strategies to ensure that the service of the Charity reaches out to a wide range of members of the community.
- To develop joint working with other organisations whose values align with those of the Samaritans

Structure, governance and management

Samaritans of West Cumbria is a Charitable Incorporated Organisation affiliated to Samaritans (Samaritans means the company limited by guarantee called Samaritans which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital with company number 757372 whose registered office is at The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF.)

Governing Document

Samaritans of West Cumbria is governed by a constitution which was amended in 2016

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms CW Woods

Mr G Pinches

Ms C Baker

(Resigned 19 June 2023)

Ms J Payne

Ms M Johnson

(Resigned 19 June 2023)

Mr A Sharp

Mr John Baker

(Resigned 19 June 2023)

G Peacock

(Appointed 16 October 2023)

Mr C Wright

(Appointed 11 October 2023)

Ms K Loudon

(Appointed 19 June 2023)

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Trustees (who are part of the Branch Leadership Members) are elected each year at the Annual General Meeting.

The Trustees have responsibility for the leadership and management of Samaritans of West Cumbria, its property, health and safety and financial affairs.

The Trustees are required to meet a minimum of three times a year. In practice, meetings are held more frequently, as required.

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission including public guidance.

All Trustees have complied with the requirements of the Disclosure and Barring Service.

The Deputy Directors are selected by the Director.

Director

The Director has absolute authority for the day to day conduct and management of the work of the Charity.

Other matters

Data Protection

Samaritans of West Cumbria retains personal data on volunteers and donors. Under the GDPR compliance requirements this data is:-

- Processed within the requirements of the law.
- Is obtained only for the legitimate interests of the charity.
- Accurate and up to date.
- Is not kept longer than is necessary.
- Kept securely.


The trustees' report was approved by the Board of Trustees.



Ms CW Woods

Trustee

Date: 21/6/24



Ms K Loudon

Trustee

SAMARITANS OF WEST CUMBRIA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAMARITANS OF WEST CUMBRIA

I report to the trustees on my examination of the financial statements of Samaritans of West Cumbria (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

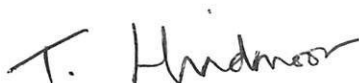
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr Tony Hindmoor BFP FCA
Armstrong Watson LLP

Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 24 June 2024

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	8,443	5,000	13,443	62,815	-	62,815
Other trading activities	4	12,194	-	12,194	12,968	-	12,968
Investments	5	2,961	-	2,961	479	-	479
Total income		<u>23,598</u>	<u>5,000</u>	<u>28,598</u>	<u>76,262</u>	<u>-</u>	<u>76,262</u>
Expenditure on:							
Charitable activities	6	39,940	3,940	43,880	23,782	25,864	49,646
Total expenditure		<u>39,940</u>	<u>3,940</u>	<u>43,880</u>	<u>23,782</u>	<u>25,864</u>	<u>49,646</u>
Net income/(expenditure)		<u>(16,342)</u>	<u>1,060</u>	<u>(15,282)</u>	<u>52,480</u>	<u>(25,864)</u>	<u>26,616</u>
Transfers between funds		-	-	-	(3,358)	3,358	-
Net movement in funds	7	<u>(16,342)</u>	<u>1,060</u>	<u>(15,282)</u>	<u>49,122</u>	<u>(22,506)</u>	<u>26,616</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>165,148</u>	<u>8,903</u>	<u>174,051</u>	<u>116,026</u>	<u>31,409</u>	<u>147,435</u>
Fund balances at 31 March 2024		<u><u>148,806</u></u>	<u><u>9,963</u></u>	<u><u>158,769</u></u>	<u><u>165,148</u></u>	<u><u>8,903</u></u>	<u><u>174,051</u></u>

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

SAMARITANS OF WEST CUMBRIA

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		28,716		29,675
Current assets					
Debtors	11	2,703		2,728	
Cash at bank and in hand		131,586		152,441	
		<u>134,289</u>		<u>155,169</u>	
Creditors: amounts falling due within one year	12	<u>(4,236)</u>		<u>(10,793)</u>	
Net current assets			130,053		144,376
Total assets less current liabilities			<u>158,769</u>		<u>174,051</u>
The funds of the charity					
Restricted income funds	13	9,963		8,903	
Unrestricted funds		148,806		165,148	
		<u>158,769</u>		<u>174,051</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21/6/24



Ms CW Woods
Trustee



Ms K Loudon
Trustee

Company registration number CE008857 (England and Wales)

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Samaritans of West Cumbria is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Church Street, Whitehaven, Cumbria, CA28 7EB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies **(Continued)**

Gifts donated for resale are included in income when sold.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Charity is very fortunate in receiving substantial amounts of voluntary unpaid help however this cannot be quantified and is therefore not included in the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Shop fixtures and fittings	20% straight line basis
Office fixtures and fittings	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations receivable	8,443	-	8,443	62,815
Grants receivable	-	5,000	5,000	-
	<u>8,443</u>	<u>5,000</u>	<u>13,443</u>	<u>62,815</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop income	<u>12,194</u>	<u>12,968</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	80	140
Interest receivable	2,881	339
	<u>2,961</u>	<u>479</u>

6 Expenditure on charitable activities

	Total expenses 2024 £	Total expenses 2023 £
Direct costs		
Depreciation and impairment	2,060	3,210
Establishment costs	4,622	5,089
Repairs and maintenance	2,610	16,907
Other office expenses	5,037	2,856
Communications and IT	2,445	2,543
Sundry expenses	1,948	1,001
Mileage and travel expenses	6,816	9,848
Accountancy fees	1,470	1,362
Contributions to sinking fund	990	990
Levy paid	10,520	1,028
Advertising	2,423	1,754
Insurance	2,568	2,373
Bank charges and transaction fees	371	685
	<u>43,880</u>	<u>49,646</u>
Analysis by fund		
Unrestricted funds	39,940	23,782
Restricted funds	3,940	25,864
	<u>43,880</u>	<u>49,646</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>2,060</u>	<u>3,210</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is a registered charity and therefore exempt from taxation.

10 Tangible fixed assets

	Freehold land and buildings	Shop fixtures and fittings	Office fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2023	39,801	7,314	22,917	70,032
Additions	-	657	444	1,101
	<u>39,801</u>	<u>7,971</u>	<u>23,361</u>	<u>71,133</u>
At 31 March 2024	39,801	7,971	23,361	71,133
	<u>39,801</u>	<u>7,971</u>	<u>23,361</u>	<u>71,133</u>
Depreciation and impairment				
At 1 April 2023	12,339	7,251	20,767	40,357
Depreciation charged in the year	846	85	1,129	2,060
	<u>13,185</u>	<u>7,336</u>	<u>21,896</u>	<u>42,417</u>
At 31 March 2024	13,185	7,336	21,896	42,417
	<u>13,185</u>	<u>7,336</u>	<u>21,896</u>	<u>42,417</u>
Carrying amount				
At 31 March 2024	26,616	635	1,465	28,716
	<u>26,616</u>	<u>635</u>	<u>1,465</u>	<u>28,716</u>
At 31 March 2023	27,462	63	2,150	29,675
	<u>27,462</u>	<u>63</u>	<u>2,150</u>	<u>29,675</u>

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	106	160
Prepayments	2,597	2,568
	<u>2,703</u>	<u>2,728</u>

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Obligations under finance leases		329	-
Accruals and deferred income		3,907	10,793
		<u>4,236</u>	<u>10,793</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Outreach and recruitment fund	8,164	5,000	(3,201)	-	9,963
Utilities fund	739	-	(739)	-	-
	<u>8,903</u>	<u>5,000</u>	<u>(3,940)</u>	<u>-</u>	<u>9,963</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Office refurbishment fund	2,456	-	(3,500)	1,044	-
Outreach and recruitment fund	23,035	-	(17,296)	2,425	8,164
Use in West Cumbria fund	1,311	-	(1,200)	(111)	-
Utilities fund	4,607	-	(3,868)	-	739
	<u>31,409</u>	<u>-</u>	<u>(25,864)</u>	<u>3,358</u>	<u>8,903</u>

Office refurbishment fund - Funds raised to refurbish the operations room.

Outreach and recruitment fund - Funds raised to go towards outreach and recruitment.

Use In West Cumbria Fund - This funding was provided by Grassmere Gingerbread to be used in West Cumbria.

Exterior building repairs fund - Funds raised to pay for the exterior repair of the building owned by the Charity.

Utilities fund - Funds raised towards the gas and electricity bills of the Charity.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>165,148</u>	<u>23,598</u>	<u>(39,940)</u>	<u>-</u>	<u>148,806</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	116,026	76,262	(23,782)	(3,358)	165,148

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	28,716	-	28,716
Current assets/(liabilities)	120,090	9,963	130,053
	<u>148,806</u>	<u>9,963</u>	<u>158,769</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	29,675	-	29,675
Current assets/(liabilities)	135,473	8,903	144,376
	<u>165,148</u>	<u>8,903</u>	<u>174,051</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Accounts

Charity registration number 1171211 (previously 252064)

Company registration number CE008857 (England and Wales)

SAMARITANS OF WEST CUMBRIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SAMARITANS OF WEST CUMBRIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms CW Woods Mr G Pinches Ms C Baker Ms J Payne Ms M Johnson Mr A Sharp Mr John Baker
Charity number	1171211 (previously 252064)
Company number	CE008857
Registered office	23 Church Street Whitehaven Cumbria CA28 7EB
Independent examiner	Gibbons Chartered Accountants Carleton House 136 Gray Street Workington Cumbria CA14 2LU

SAMARITANS OF WEST CUMBRIA

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 16

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Trustees

Director	Carol Baker
Treasurer	Catherine Winifred Woods
Secretary	Michelle Johnson

Trustees	Jennifer Payne
	Alastair Sharp
	John Baker
	Grahame Pinches

Branch Leadership Team

Office Holders:-

Chair	Carol Baker
Vice Chair	Michael McVeigh
Secretary	Michelle Johnson
Treasurer	Catherine Winifred Woods

Committee Members	Grahame Pinches
	Karen Loudon
	Michael McVeigh
	Alastair Sharp
	John Baker
	Susan Evans
	Olivia Peel
	Jennifer Payne

Objectives and activities

Objectives

The purpose of the Charity is to work for the assistance of persons who are suicidal, despairing or in distress, by providing a service which is primarily intended for the benefit of persons in West Cumbria and the surrounding area (but without specific limitations as to area) to enable such persons to receive help and emotional support.

The Charity also works to provide 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.

Public Benefit:- The public benefit is shown in the objectives of the Charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main Activities for the Year

Being available to members of the public at our agreed, scheduled times for 7 days a week, 365 days a year, to provide a non-judgemental listening service. This service is available on the telephone, and various outreach events.

The Charity's aims and activities are supported by fund raising most of which is from the Charity Shop. Details of the Charity's fund raising and expenditure are available in the Treasurer's report.

The "Friends of Samaritans of West Cumbria" have continued to raise funds for the Branch.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Volunteers

Samaritans of West Cumbria is staffed entirely by Volunteers. The Volunteers have made a commitment to be available, on a regular basis, in order to support those who are experiencing emotional distress. The Members of Samaritans of West Cumbria may be listening or support volunteers.

Financial review

The Charity maintains funds at a level of 18 to 24 months expenditure of the Charity. This includes appropriate funds to maintain the fabric of the building and its fixtures and fittings. This is reviewed at each Committee meeting.

The investment policy of the Charities reflects the ethical requirements of the National Charity of the Samaritans.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Strategy

- To continue to work to meet the aims and objectives of the Charity.
- To continue to recruit, select and train Volunteers to ensure that we have the personnel to provide emotional support.
- To continue trading in the Samaritan shop to provide necessary funds.
- To develop appropriate fund raising activities to provide additional support, including developing the Work of the Friends' Group.
- To maintain the level of training to prepare new Volunteers and to provide on-going training to all existing Volunteers, (both listening and support.)
- To develop strategies to ensure that the service of the Charity reaches out to a wide range of members of the public.

Structure, governance and management

Samaritans of West Cumbria is a Charitable Incorporated Organisation affiliated to Samaritans, (Samaritans means the company limited by guarantee called Samaritans which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital with company number 757372 whose registered office is at The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF.)

Governing Document:-

Samaritans of West Cumbria is governed by a constitution which was amended in 2016 at an Extraordinary General Meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms CW Woods

Mr G Pinches

Ms C Baker

Ms J Payne

Ms M Johnson

Mr A Sharp

Mr John Baker

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are also Branch Leadership Members) are elected each year at the Annual General Meeting.

The Trustees have general management of the administration of the Charity, its property and affairs.

The Trustees are required to meet a minimum of three times a year. In practice, meetings are held more frequently, as required.

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission including public guidance.

All Trustees have complied with the requirements of the Disclosure and Barring Service.


The Director has absolute authority for the day to day conduct and management of the work of the Charity.


Data Protection

Samaritans of West Cumbria retains personal data on Volunteers and donors. Under the G.D.P.R. which came into force May 2018 this data is:-

- Processed within the requirements of the law.
- Is obtained only for the legitimate interests of the charity.
- Accurate and up to date.
- Is not kept longer than is necessary.
- Kept securely.

The trustees' report was approved by the Board of Trustees.

..... 
Ms CW Woods
Trustee
Dated: 15/6/23

..... 
Ms C Baker
Trustee
Dated: 15/6/23

SAMARITANS OF WEST CUMBRIA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAMARITANS OF WEST CUMBRIA

I report to the trustees on my examination of the financial statements of Samaritans of West Cumbria (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr Tony Hindmoor FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 16 June 2023

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	62,815	-	62,815	38,381
Other trading activities	4	12,968	-	12,968	13,855
Investments	5	479	-	479	274
Other income	6	-	-	-	21,760
Total income		76,262	-	76,262	74,270
Expenditure on:					
Charitable activities	7	23,782	25,864	49,646	79,005
Net incoming/(outgoing) resources before transfers		52,480	(25,864)	26,616	(4,735)
Gross transfers between funds		(3,358)	3,358	-	-
Net income/(expenditure) for the year/ Net movement in funds		49,122	(22,506)	26,616	(4,735)
Fund balances at 1 April 2022		116,026	31,409	147,435	152,170
Fund balances at 31 March 2023		165,148	8,903	174,051	147,435

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	11,573	26,808	38,381
Other trading activities	4	13,855	-	13,855
Investments	5	274	-	274
Other income	6	-	21,760	21,760
Total income		25,702	48,568	74,270
<u>Expenditure on:</u>				
Charitable activities	7	19,292	59,713	79,005
Net incoming/(outgoing) resources before transfers		6,410	(11,145)	(4,735)
Gross transfers between funds		(23,332)	23,332	-
Net income/(expenditure) for the year/ Net movement in funds		(16,922)	12,187	(4,735)
Fund balances at 1 April 2021		132,948	19,222	152,170
Fund balances at 31 March 2022		116,026	31,409	147,435

SAMARITANS OF WEST CUMBRIA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		29,675		32,355
Current assets					
Debtors	11	2,728		8,054	
Cash at bank and in hand		152,441		110,011	
		<u>155,169</u>		<u>118,065</u>	
Creditors: amounts falling due within one year	12	<u>(10,793)</u>		<u>(2,985)</u>	
Net current assets			144,376		115,080
Total assets less current liabilities			<u>174,051</u>		<u>147,435</u>
Income funds					
Restricted funds	13		8,903		31,409
Unrestricted funds			165,148		116,026
			<u>174,051</u>		<u>147,435</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.


The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15/6/23


Ms CW Woods
Trustee


Ms C Baker
Trustee

Company registration number CE008857

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Samaritans of West Cumbria is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Church Street, Whitehaven, Cumbria, CA28 7EB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Gifts donated for resale are included in income when sold.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Charity is very fortunate in receiving substantial amounts of voluntary unpaid help however this cannot be quantified and is therefore not included in the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Shop fixtures and fittings	20% straight line basis
Office fixtures and fittings	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations receivable	62,815	8,406	18,693	27,099
Grants receivable	-	3,167	8,115	11,282
	<u>62,815</u>	<u>11,573</u>	<u>26,808</u>	<u>38,381</u>
Grants receivable for core activities				
Other	-	3,167	8,115	11,282
	<u>-</u>	<u>3,167</u>	<u>8,115</u>	<u>11,282</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	<u>12,968</u>	<u>13,855</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	140	40
Interest receivable	339	234
	<u>479</u>	<u>274</u>

6 Other income

	Total	Restricted funds
	2023	2022
	£	£
Other income	-	21,760
	<u>-</u>	<u>21,760</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Depreciation and impairment	3,210	3,477
Establishment costs	5,089	2,210
Repairs and maintenance	16,907	2,173
Exterior building repairs	-	45,092
Other office expenses	2,856	2,782
Communications and IT	2,543	2,309
Sundry expenses	1,001	953
Mileage and travel expenses	9,848	10,421
Accountancy fees	1,362	1,266
Contributions to sinking fund	990	990
Levy paid	1,028	1,840
Advertising	1,754	2,910
Insurance	2,373	1,900
Bank charges and transaction fees	685	682
	<u>49,646</u>	<u>79,005</u>
	<u>49,646</u>	<u>79,005</u>
Analysis by fund		
Unrestricted funds	23,782	19,292
Restricted funds	25,864	59,713
	<u>49,646</u>	<u>79,005</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is a registered charity and therefore exempt from taxation.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Freehold land and buildings	Shop fixtures and fittings	Office fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	39,801	7,314	22,387	69,502
Additions	-	-	530	530
At 31 March 2023	39,801	7,314	22,917	70,032
Depreciation and impairment				
At 1 April 2022	11,493	7,046	18,608	37,147
Depreciation charged in the year	846	205	2,159	3,210
At 31 March 2023	12,339	7,251	20,767	40,357
Carrying amount				
At 31 March 2023	27,462	63	2,150	29,675
At 31 March 2022	28,308	268	3,779	32,355

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	160	5,681
Prepayments	2,568	2,373
	2,728	8,054

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	10,793	2,985

SAMARITANS OF WEST CUMBRIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds							
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Office refurbishment fund	2,456	-	-	-	2,456	(3,500)	1,044	-
Outreach and recruitment fund	10,625	24,308	(11,898)	-	23,035	(17,296)	2,425	8,164
Use in West Cumbria fund	1,311	-	-	-	1,311	(1,200)	(111)	-
Exterior buildings repair fund	-	21,760	(45,092)	23,332	-	-	-	-
Utilities fund	4,830	2,500	(2,723)	-	4,607	(3,868)	-	739
	<u>19,222</u>	<u>48,568</u>	<u>(59,713)</u>	<u>23,332</u>	<u>31,409</u>	<u>(25,864)</u>	<u>3,358</u>	<u>8,903</u>

Office refurbishment fund - Funds raised to refurbish the operations room.

Outreach and recruitment fund - Funds raised to go towards outreach and recruitment.

Use in West Cumbria Fund - This funding was provided by Grassmere Gingerbread to be used in West Cumbria.

Exterior building repairs fund - Funds raised to pay for the exterior repair of the building owned by the Charity.

Utilities fund - Funds raised towards the gas and electricity bills of the Charity.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	29,675	-	29,675	32,355	32,355
Current assets/(liabilities)	135,473	8,903	144,376	83,671	115,080
	<u>165,148</u>	<u>8,903</u>	<u>174,051</u>	<u>31,409</u>	<u>147,435</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Accounts

Charity registration number 1171211 (previously 252064)

Company registration number CE008857 (England and Wales)

SAMARITANS OF WEST CUMBRIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SAMARITANS OF WEST CUMBRIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms CW Woods Mr G Pinches Ms C Baker Ms J Payne Ms M Johnson Mr A Sharp Mr John Baker
Charity number	1171211 (previously 252064)
Company number	CE008857
Registered office	23 Church Street Whitehaven Cumbria CA28 7EB
Independent examiner	Gibbons Chartered Accountants Carleton House 136 Gray Street Workington Cumbria CA14 2LU

SAMARITANS OF WEST CUMBRIA

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 17

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Trustees

Director	Carol Baker
Treasurer	Catherine Winifred Woods
Secretary	Michelle Johnson

Trustees	Grahame Pinches
	Jennifer Payne
	John Baker
	Alastair Sharp

Branch Leadership Team

Office Holders:-

Chair	Carol Baker
Vice Chair	Michael McVeigh
Secretary	Michelle Johnson
Treasurer	Catherine Winifred Woods

Committee Members	Grahame Pinches
	Alastair Sharp
	John Baker
	Jennifer Payne
	Susan Evans
	Karen Loudon
	Michael McVeigh
	Olivia Peel

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities

Objectives

The purpose of the Charity is to work for the assistance of persons who are suicidal, despairing or in distress, by providing a service which is primarily intended for the benefit of persons in West Cumbria and the surrounding area (but without specific limitations as to area) to enable such persons to receive immediate help, compassion and befriending from members of the Charity.

The Charity also works to provide 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.

Public Benefit:- The public benefit is shown in the objectives of the Charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main Activities for the Year

Being available to members of the public at our agreed, scheduled times for 7 days a week, 365 days a year, to provide a non-judgemental listening service. This service is available on the telephone, by email and as a face to face meeting.

The Charity's aims and activities are supported by fund raising most of which is from the Charity Shop. Details of the Charity's fund raising and expenditure are available in the Treasurer's report.

The "Friends of Samaritans of West Cumbria" have continued to raise funds for the Branch and have succeeded in exceeding their accumulated target of £10,000 in the year to date.

Financial review

The Charity maintains funds at a level of 18 to 24 months expenditure of the Charity. This includes appropriate funds to maintain the fabric of the building and its fixtures and fittings. This is reviewed at each Committee meeting.

The investment policy of the Charities reflects the ethical requirements of the National Charity of the Samaritans.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Strategy

- To continue to work to meet the aims and objectives of the Charity.
- To continue to recruit, select and train Volunteers to ensure that we have the personnel to provide emotional support.
- To continue trading in the Samaritan shop to provide necessary funds.
- To develop appropriate fund raising activities to provide additional support, including developing the Work of the Friends' Group.
- To maintain the level of training to prepare new Volunteers and to provide on-going training to all existing Volunteers, (both listening and support.)
- To develop strategies to ensure that the service of the Charity reaches out to a wide range of members of the public.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Samaritans of West Cumbria is a Charitable Incorporated Organisation affiliated to Samaritans, (Samaritans means the company limited by guarantee called Samaritans which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital with company number 757372 whose registered office is at The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF.)

Governing Document:- Samaritans of West Cumbria is governed by a constitution which was amended in 2016 at an Extraordinary General Meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms CW Woods
Mr G Pinches
Ms C Baker
Ms J Payne
Ms M Johnson
Mr A Sharp
Mr John Baker

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees (who are also on Branch Leadership Team) are elected each year at the Annual General Meeting. The Trustees have general management of the administration of the Charity, its property and affairs.

The Trustees are required to meet a minimum of three times a year. In practice, meetings are held more frequently, as required.

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission including public guidance.

All Trustees have complied with the requirements of the Disclosure and Barring Service.

The Director has absolute authority for the day to day conduct and management of the work of the Charity.

Volunteers

Samaritans of West Cumbria is staffed entirely by Volunteers. The Volunteers have made a commitment to be available, on a regular basis, in order to support those who are experiencing emotional distress. The Members of Samaritans of West Cumbria may be listening or support volunteers.

Data Protection

Samaritans of West Cumbria retains personal data on Volunteers and donors. Under the G.D.P.R. which came into force May 2018 this data is:-

- Processed within the requirements of the law.
- Is obtained only for the legitimate interests of the charity.
- Accurate and up to date.
- Is not kept longer than is necessary.
- Kept securely.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

CW Woods

.....
Ms CW Woods

Trustee

Dated: *20/6/22*

C. Baker

.....
Ms C Baker

Trustee

Dated: *20.6.22*

SAMARITANS OF WEST CUMBRIA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAMARITANS OF WEST CUMBRIA

I report to the trustees on my examination of the financial statements of Samaritans of West Cumbria (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr Tony Hindmoor FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 22 June 2022

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	11,573	26,808	38,381	61,024
Other trading activities	4	13,855	-	13,855	2,791
Investments	5	274	-	274	552
Other income	6	-	21,760	21,760	9,500
Total income		<u>25,702</u>	<u>48,568</u>	<u>74,270</u>	<u>73,867</u>
<u>Expenditure on:</u>					
Charitable activities	7	19,292	59,713	79,005	49,311
Net incoming/(outgoing) resources before transfers		6,410	(11,145)	(4,735)	24,556
Gross transfers between funds		(23,332)	23,332	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(16,922)</u>	<u>12,187</u>	<u>(4,735)</u>	<u>24,556</u>
Fund balances at 1 April 2021		<u>132,948</u>	<u>19,222</u>	<u>152,170</u>	<u>127,614</u>
Fund balances at 31 March 2022		<u><u>116,026</u></u>	<u><u>31,409</u></u>	<u><u>147,435</u></u>	<u><u>152,170</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	38,416	22,608	61,024
Other trading activities	4	2,791	-	2,791
Investments	5	552	-	552
Other income	6	-	9,500	9,500
Total income		41,759	32,108	73,867
<u>Expenditure on:</u>				
Charitable activities	7	28,352	20,959	49,311
Net incoming/(outgoing) resources before transfers		13,407	11,149	24,556
Gross transfers between funds		2,201	(2,201)	-
Net (expenditure)/income for the year/ Net movement in funds		15,608	8,948	24,556
Fund balances at 1 April 2020		117,340	10,274	127,614
Fund balances at 31 March 2021		132,948	19,222	152,170

SAMARITANS OF WEST CUMBRIA

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		32,355		35,832
Current assets					
Debtors	11	8,054		12,049	
Cash at bank and in hand		110,011		117,228	
		<u>118,065</u>		<u>129,277</u>	
Creditors: amounts falling due within one year	12	<u>(2,985)</u>		<u>(12,939)</u>	
Net current assets			115,080		116,338
Total assets less current liabilities			<u>147,435</u>		<u>152,170</u>
Income funds					
Restricted funds	13		31,409		19,222
Unrestricted funds			116,026		132,948
			<u>147,435</u>		<u>152,170</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20.6.22



Ms CW Woods
Trustee



Ms C Baker
Trustee

Company registration number CE008857

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Samaritans of West Cumbria is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Church Street, Whitehaven, Cumbria, CA28 7EB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts donated for resale are included in income when sold.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Charity is very fortunate in receiving substantial amounts of voluntary unpaid help however this cannot be quantified and is therefore not included in the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Shop fixtures and fittings	20% straight line basis
Office fixtures and fittings	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations receivable	8,406	18,693	27,099	3,747	15,808	19,555
Grants receivable	3,167	8,115	11,282	34,669	6,800	41,469
	<u>11,573</u>	<u>26,808</u>	<u>38,381</u>	<u>38,416</u>	<u>22,608</u>	<u>61,024</u>
Grants receivable for core activities						
Government grants receivable	-	-	-	34,669	-	34,669
Other grants receivable	-	-	-	-	5,000	5,000
Other	3,167	8,115	11,282	-	1,800	1,800
	<u>3,167</u>	<u>8,115</u>	<u>11,282</u>	<u>34,669</u>	<u>6,800</u>	<u>41,469</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop income	<u>13,855</u>	<u>2,791</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	40	144
Interest receivable	234	408
	<u>274</u>	<u>552</u>

6 Other income

	Restricted funds	Restricted funds
	2022	2021
	£	£
Other income	21,760	9,500
	<u>21,760</u>	<u>9,500</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Depreciation and impairment	3,477	3,482
Establishment costs	2,210	1,084
Repairs and maintenance	2,173	7,790
Exterior building repairs	45,092	9,500
Other office expenses	2,782	2,382
Communications and IT	2,309	4,063
Sundry expenses	953	628
Mileage and travel expenses	10,421	10,031
Accountancy fees	1,266	1,200
Contributions to sinking fund	990	990
Levy paid	1,840	2,994
Advertising	2,910	2,965
Insurance	1,900	1,914
Bank charges and transaction fees	682	288
	<u>79,005</u>	<u>49,311</u>
	<u>79,005</u>	<u>49,311</u>
Analysis by fund		
Unrestricted funds	19,292	28,352
Restricted funds	59,713	20,959
	<u>79,005</u>	<u>49,311</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Taxation

The charity is a registered charity and therefore exempt from taxation.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Freehold land and buildings £	Shop fixtures and fittings £	Office fixtures and fittings £	Total £
Cost				
At 1 April 2021	39,801	7,314	22,387	69,502
At 31 March 2022	39,801	7,314	22,387	69,502
Depreciation and impairment				
At 1 April 2021	10,647	6,754	16,269	33,670
Depreciation charged in the year	846	292	2,339	3,477
At 31 March 2022	11,493	7,046	18,608	37,147
Carrying amount				
At 31 March 2022	28,308	268	3,779	32,355
At 31 March 2021	29,154	560	6,118	35,832

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	5,681	9,999
Prepayments	2,373	2,050
	8,054	12,049

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,985	12,939

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds			Movement in funds			Balance at 31 March 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	£	£
Office refurbishment fund	5,706	-	-	(3,250)	-	2,456	-	-	-	-	2,456
Outreach and recruitment fund	3,257	10,333	10,333	(2,965)	-	10,625	24,308	(11,898)	-	-	23,035
Use in West Cumbria fund	1,311	-	-	-	-	1,311	-	-	-	-	1,311
Exterior buildings repair fund	-	9,500	9,500	(9,500)	-	-	21,760	(45,092)	23,332	-	-
Volunteer expenses fund	-	1,420	1,420	(1,420)	-	-	-	-	-	-	-
Utilities fund	-	6,800	6,800	(1,970)	-	4,830	2,500	(2,723)	-	-	4,607
Equipment fund	-	4,055	4,055	(1,854)	(2,201)	-	-	-	-	-	-
	10,274	32,108	32,108	(20,959)	(2,201)	19,222	48,568	(59,713)	23,332	31,409	

Office refurbishment fund - Funds raised to refurbish the operations room.

Outreach and recruitment fund - Funds raised to go towards outreach and recruitment.

Use In West Cumbria Fund - This funding was provided by Grassmere Gingerbread to be used in West Cumbria.

Exterior building repairs fund - Funds raised to pay for the exterior repair of the building owned by the Charity.

Volunteer expenses fund - Funds raised to go towards the travel expenses of volunteers.

Utilities fund - Funds raised towards the gas and electricity bills of the Charity.

Equipment fund - Funds raised in relation to the purchases of equipment for use by the Charity.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	32,355	-	32,355	35,832	-	35,832
Current assets/ (liabilities)	83,671	31,409	115,080	97,116	19,222	116,338
	<u>116,026</u>	<u>31,409</u>	<u>147,435</u>	<u>132,948</u>	<u>19,222</u>	<u>152,170</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

SAMARITANS OF WEST CUMBRIA

England & Wales - Charity number 1171211

Accounts

Charity Registration No. 1171211 (previously 252064)

Company Registration No. CE008857 (England and Wales)

SAMARITANS OF WEST CUMBRIA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Gibbons

Chartered Accountants & Tax Advisers

SERVICE · SOLUTIONS · VALUE

SAMARITANS OF WEST CUMBRIA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms CW Woods Mr G Pinches Ms C Baker Ms J Payne Ms M Johnson Mr A Sharp Mr John Baker	(Appointed 24 June 2020)
Charity number	1171211 (previously 252064)	
Company number	CE008857	
Registered office	23 Church Street Whitehaven Cumbria CA28 7EB	
Independent examiner	Gibbons Chartered Accountants Carleton House 136 Gray Street Workington Cumbria CA14 2LU	

SAMARITANS OF WEST CUMBRIA

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 16

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Trustees

Director	Carol Baker
Treasurer	Catherine Winifred Woods
Secretary	Michelle Johnson

Trustees	Grahame Pinches
	Jennifer Payne
	John Baker
	Alastair Sharp

Branch Leadership Team

Office Holders:-

Chair	Carol Baker
Vice Chair	Michael McVeigh
Secretary	Michelle Johnson
Treasurer	Catherine Winifred Woods

Committee Members:-

Grahame Pinches
Alastair Sharp
John Baker
Jennifer Payne
Margaret Thornthwaite
Susan Evans
Lorraine Harrison

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

Objectives

The purpose of the Charity is to work for the assistance of persons who are suicidal, despairing or in distress, by providing a service which is primarily intended for the benefit of persons in West Cumbria and the surrounding area (but without specific limitations as to area) to enable such persons to receive immediate help, compassion and befriending from members of the Charity.

The Charity also works to provide 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.

Public Benefit:- The public benefit is shown in the objectives of the Charity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main Activities for the Year

Being available to members of the public at our agreed, scheduled times for 7 days a week, 365 days a year, to provide a non-judgemental listening service. This service is available on the telephone, by email and as a face to face meeting.

The Charity's aims and activities are supported by fund raising most of which is from the Charity Shop. Details of the Charity's fund raising and expenditure are available in the Treasurer's report. All shop volunteers are Support Volunteers.

The "Friends of Samaritans of West Cumbria" have continued to raise funds for the Branch. All members of the Friends' Group are also Support Volunteers.

Financial review

The Charity maintains funds at a level of 18 to 24 months expenditure of the Charity. This includes appropriate funds to maintain the fabric of the building and its fixtures and fittings. This is reviewed at each Committee meeting.

The investment policy of the Charities reflects the ethical requirements of the National Charity of the Samaritans.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Strategy

- To continue to work to meet the aims and objectives of the Charity.
- To continue to recruit, select and train Volunteers to ensure that we have the personnel to provide emotional support.
- To incorporate into the training schedule the new training journey as provided by the training team at our Central Office.
- To maintain the level of training to prepare new Volunteers and to provide on-going training to all existing Volunteers, (both listening and support.)
- To continue trading in the Samaritan shop to provide necessary funds.
- To develop appropriate fund raising activities to provide additional support, including developing the Work of the Friends' Group.
- To develop strategies to ensure that the service of the Charity reaches out to a wide range of members of the public.

SAMARITANS OF WEST CUMBRIA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Samaritans of West Cumbria is a Charitable Incorporated Organisation affiliated to Samaritans, (Samaritans means the company limited by guarantee called Samaritans which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital with company number 757372 whose registered office is at The Upper Mill, Kingston Road, Ewell, Surrey KT17 2AF.)

Governing Document:- Samaritans of West Cumbria is governed by a constitution which was amended in 2016 at an Extraordinary General Meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms CW Woods

Mr G Pinches

Ms GM Peacock

(Resigned 24 June 2020)

Ms C Baker

Ms J Payne

Ms D Hartley

(Resigned 24 June 2020)

Ms M Johnson

Mr A Sharp

Mr John Baker

(Appointed 24 June 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees (who are also on Branch Leadership Team) are elected each year at the Annual General Meeting. The Trustees have general management of the administration of the Charity, its property and affairs.

The Trustees are required to meet a minimum of three times a year. In practice, meetings are held more frequently, as required.

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission including public guidance.

All Trustees have complied with the requirements of the Disclosure and Barring Service.

The Director has absolute authority for the day to day conduct and management of the work of the Charity.

Volunteers

Samaritans of West Cumbria is staffed entirely by Volunteers. The Volunteers have made a commitment to be available, on a regular basis, in order to support those who are experiencing emotional distress. The Members of Samaritans of West Cumbria both listening and support volunteers.

The Coronavirus did not prevent Volunteers from continuing with Samaritans' core function of supporting those who are experiencing despair and distress. The Secretary of State for Health and Social Care, Matt Hancock, made a statement in the House of Commons that Samaritans is considered to be an essential service. This has meant that, within the restrictions, Listening Volunteers continued to provide telephone and email support for callers during a very difficult time for everyone.

West Cumbria branch also were part of a new, confidential telephone line, NHS Wellbeing Support Service, which was set up jointly with the NHS to provide support for the dedicated NHS staff who were fighting the virus. It was open from 7.00am to 11.00pm every day and staffed by dedicated Volunteers who had to self-isolate.

SAMARITANS OF WEST CUMBRIA


TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

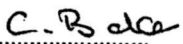
Data Protection

Samaritans of West Cumbria retains personal data on Volunteers and donors. Under the G.D.P.R. which came into force May 2018 this data is:-

- Processed within the requirements of the law.
- Is obtained only for the legitimate interests of the charity.
- Accurate and up to date.
- Is not kept longer than is necessary.
- Kept securely.

The trustees' report was approved by the Board of Trustees.


.....
Ms CW Woods
Trustee
Dated: 18/8/2021


.....
Ms C Baker
Trustee
Dated: 18.8.21

SAMARITANS OF WEST CUMBRIA

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SAMARITANS OF WEST CUMBRIA

I report to the trustees on my examination of the financial statements of Samaritans of West Cumbria (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Mr Tony Hindmoor FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 2 September 2021

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	38,416	22,608	61,024	12,322
Other trading activities	4	2,791	-	2,791	23,252
Investments	5	552	-	552	1,040
Other income	6	-	9,500	9,500	4,989
Total income		41,759	32,108	73,867	41,603
<u>Expenditure on:</u>					
Charitable activities	7	28,352	20,959	49,311	39,623
Net incoming resources before transfers		13,407	11,149	24,556	1,980
Gross transfers between funds		2,201	(2,201)	-	-
Net income for the year/ Net movement in funds		15,608	8,948	24,556	1,980
Fund balances at 1 April 2020		117,340	10,274	127,614	125,634
Fund balances at 31 March 2021		132,948	19,222	152,170	127,614

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAMARITANS OF WEST CUMBRIA

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	6,999	5,323	12,322
Other trading activities	4	23,252	-	23,252
Investments	5	1,040	-	1,040
Other income	6	-	4,989	4,989
Total income		31,291	10,312	41,603
<u>Expenditure on:</u>				
Charitable activities	7	34,184	5,439	39,623
Net incoming resources before transfers		(2,893)	4,873	1,980
Net income for the year/ Net movement in funds		(2,893)	4,873	1,980
Fund balances at 1 April 2019		120,233	5,401	125,634
Fund balances at 31 March 2020		117,340	10,274	127,614

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAMARITANS OF WEST CUMBRIA

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		35,832		36,143
Current assets					
Debtors	11	12,049		8,044	
Cash at bank and in hand		117,228		85,089	
		<u>129,277</u>		<u>93,133</u>	
Creditors: amounts falling due within one year	12	<u>(12,939)</u>		<u>(1,662)</u>	
Net current assets			116,338		91,471
Total assets less current liabilities			<u>152,170</u>		<u>127,614</u>
Income funds					
Restricted funds	13		19,222		10,274
Unrestricted funds			132,948		117,340
			<u>152,170</u>		<u>127,614</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.


The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5/8/2021


.....
Ms CW Woods
Trustee


.....
Ms C Baker
Trustee

Company Registration No. CE008857

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Samaritans of West Cumbria is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Church Street, Whitehaven, Cumbria, CA28 7EB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Gifts donated for resale are included in income when sold.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Charity is very fortunate in receiving substantial amounts of voluntary unpaid help however this cannot be quantified and is therefore not included in the financial statements.

1.6 Tangible fixed assets

Tangible fixed assets costing £100 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Shop fixtures and fittings	20% straight line basis
Office fixtures and fittings	20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations receivable	3,747	15,808	19,555	6,999	5,323	12,322
Grants receivable	34,669	6,800	41,469	-	-	-
	<u>38,416</u>	<u>22,608</u>	<u>61,024</u>	<u>6,999</u>	<u>5,323</u>	<u>12,322</u>
Grants receivable for core activities						
Government grants receivable	34,669	-	34,669	-	-	-
Other grants receivable	-	5,000	5,000	-	-	-
Other	-	1,800	1,800	-	-	-
	<u>34,669</u>	<u>6,800</u>	<u>41,469</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	<u>2,791</u>	<u>23,252</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Rental income	144	604
Interest receivable	408	436
	<u>552</u>	<u>1,040</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

	Restricted funds	Restricted funds
	2021	2020
	£	£
Other income	9,500	4,989

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Depreciation and impairment	3,482	2,948
Establishment costs	1,084	3,656
Repairs and maintenance	7,790	2,017
Exterior building repairs	9,500	4,989
Other office expenses	2,382	2,588
Communications and IT	4,063	1,707
Sundry expenses	628	844
Mileage and travel expenses	10,031	12,218
Accountancy fees	1,200	1,140
Contributions to sinking fund	990	990
Levy paid	2,994	2,486
Advertising	2,965	2,231
Insurance	1,914	1,800
Bank charges and transaction fees	288	9
	49,311	39,623
	49,311	39,623
Analysis by fund		
Unrestricted funds	28,352	34,184
Restricted funds	20,959	5,439
	49,311	39,623

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Taxation

The charity is a registered charity and therefore exempt from taxation.

10 Tangible fixed assets

	Freehold land and buildings	Shop fixtures and fittings	Office fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2020	39,801	7,314	19,216	66,331
Additions	-	-	3,171	3,171
	<u>39,801</u>	<u>7,314</u>	<u>22,387</u>	<u>69,502</u>
At 31 March 2021	39,801	7,314	22,387	69,502
	<u>39,801</u>	<u>7,314</u>	<u>22,387</u>	<u>69,502</u>
Depreciation and impairment				
At 1 April 2020	9,801	6,461	13,926	30,188
Depreciation charged in the year	846	293	2,343	3,482
	<u>10,647</u>	<u>6,754</u>	<u>16,269</u>	<u>33,670</u>
At 31 March 2021	10,647	6,754	16,269	33,670
	<u>10,647</u>	<u>6,754</u>	<u>16,269</u>	<u>33,670</u>
Carrying amount				
At 31 March 2021	29,154	560	6,118	35,832
	<u>29,154</u>	<u>560</u>	<u>6,118</u>	<u>35,832</u>
At 31 March 2020	30,000	853	5,290	36,143
	<u>30,000</u>	<u>853</u>	<u>5,290</u>	<u>36,143</u>

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	9,999	6,130
Prepayments	2,050	1,914
	<u>12,049</u>	<u>8,044</u>
	<u>12,049</u>	<u>8,044</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	12,939	1,662
	<u>12,939</u>	<u>1,662</u>
	<u>12,939</u>	<u>1,662</u>

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Office refurbishment fund	956	4,750	-	5,706	-	(3,250)	-	2,456
Outreach and recruitment fund	3,134	123	-	3,257	10,333	(2,965)	-	10,625
Use in West Cumbria fund	1,311	-	-	1,311	-	-	-	1,311
Exterior buildings repair fund	-	4,989	(4,989)	-	9,500	(9,500)	-	-
Volunteer expenses fund	-	450	(450)	-	1,420	(1,420)	-	-
Utilities fund	-	-	-	-	6,800	(1,970)	-	4,830
Equipment fund	-	-	-	-	4,055	(1,854)	(2,201)	-
	<u>5,401</u>	<u>10,312</u>	<u>(5,439)</u>	<u>10,274</u>	<u>32,108</u>	<u>(20,959)</u>	<u>(2,201)</u>	<u>19,222</u>

Office refurbishment fund - Funds raised to refurbish the operations room.

Outreach and recruitment fund - Funds raised to go towards outreach and recruitment.

Use In West Cumbria Fund - This funding was provided by Grassmere Gingerbread to be used in West Cumbria.

Exterior building repairs fund - Funds raised to pay for the exterior repair of the building owned by the Charity.

Volunteer expenses fund - Funds raised to go towards the travel expenses of volunteers.

Utilities fund - Funds raised towards the gas and electricity bills of the Charity.

Equipment fund - Funds raised in relation to the purchases of equipment for use by the Charity.

SAMARITANS OF WEST CUMBRIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	35,832	-	35,832	36,143	-	36,143
Current assets/ (liabilities)	97,116	19,222	116,338	81,197	10,274	91,471
	<u>132,948</u>	<u>19,222</u>	<u>152,170</u>	<u>117,340</u>	<u>10,274</u>	<u>127,614</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).