

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

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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.

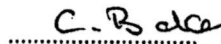
The trustees' report was approved by the Board of Trustees.


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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).

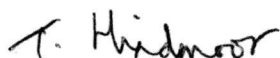
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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.

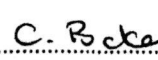
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 2021 £	Charitable Expenditure 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
At 31 March 2021	39,801	7,314	22,387	69,502
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
At 31 March 2021	10,647	6,754	16,269	33,670
Carrying amount				
At 31 March 2021	29,154	560	6,118	35,832
At 31 March 2020	30,000	853	5,290	36,143

11 Debtors

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

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	12,939	1,662

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				
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
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).