

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	(Appointed 16 October 2023)
	Mr C Wright	(Appointed 11 October 2023)
	Ms K Loudon	(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.

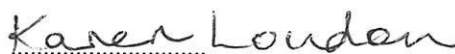
The trustees' report was approved by the Board of Trustees.



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		165,148	8,903	174,051	116,026	31,409	147,435
Fund balances at 31 March 2024		<u>148,806</u>	<u>9,963</u>	<u>158,769</u>	<u>165,148</u>	<u>8,903</u>	<u>174,051</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	
		134,289		155,169	
Creditors: amounts falling due within one year	12	(4,236)		(10,793)	
Net current assets			130,053		144,376
Total assets less current liabilities			158,769		174,051
The funds of the charity					
Restricted income funds	13	9,963		8,903	
Unrestricted funds		148,806		165,148	
		158,769		174,051	

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 2024 £	Unrestricted funds 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
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
Carrying amount				
At 31 March 2024	<u>26,616</u>	<u>635</u>	<u>1,465</u>	<u>28,716</u>
At 31 March 2023	<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

	2024	2023
	£	£
Notes		
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	165,148	23,598	(39,940)	-	148,806
	<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
	148,806	9,963	158,769
	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
	165,148	8,903	174,051

16 Related party transactions

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