

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

THE SAMARITANS OF WEST CUMBRIA

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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	Armstrong 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><u>142,107</u></u>	<u><u>158,769</u></u>
Charity funds			
Restricted funds	10	35,476	9,963
Unrestricted funds	10	106,631	148,806
Total funds		<u><u>142,107</u></u>	<u><u>158,769</u></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 adn 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
	<u>42,049</u>	<u>42,049</u>

	Activities 2024 £	Total funds 2024 £
Depreciation	2,060	2,060
Establishment costs	4,622	4,622
Repairs adn 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
	<u>43,880</u>	<u>43,880</u>

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

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

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)
Total	106,631	35,476	142,107

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	148,806	9,963	158,769