

SAMARITANS OF CORNWALL AT TRURO

England & Wales · Charity number 1173481

Details

Status Registered

Legal form CIO

Registered 2017-06-20

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

Contact

Address 19 Treyew Road
Truro
Cornwall
TR1 2BY

Phone 01872300693

Email truro.director@samaritans.org

Website <http://www.samaritans.org/branches/truro/>

Activities

Objects: TO ENABLE PERSONS IN CORNWALL 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; TO PROMOTE A BETTER UNDERSTANDING IN SOCIETY OF SUICIDE, SUICIDAL BEHAVIOUR AND THE VALUE OF EXPRESSING FEELINGS WHICH MAY OTHERWISE LEAD TO SUICIDE OR IMPAIRED EMOTIONAL HEALTH; AND TO COLLABORATE WITH AND SUPPORT SAMARITANS CENTRAL CHARITY AND ITS AFFILIATED BRANCHES IN FULFILLING THESE OBJECTS.

Activities: Giving help to those mentally or emotionally distressed.

Classification

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

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£539,769	£139,054	£1,422,474	0
2024-03-31	£678,193	£139,503	£1,021,759	0
2023-03-31	£127,388	£168,197	-	-
2022-03-31	£122,335	£65,371	-	-
2021-03-31	£168,818	£87,104	-	-

Trustees

Name	Role	Appointed
Annie Terrey	Chair	2025-09-10
Beverly Hulme		2024-01-03
Carol Howarth		2026-01-30
Jon Berg		2026-01-27
Paul Gregory Orme		2021-11-01
Russell Anderson		2024-06-19
Sophie Hawkins		2025-12-04

Linked charities

- SAMARITANS OF CORNWALL AT TRURO (1173481-1)

Accounts

Charity registration number: 1173481

Samaritans of Cornwall at Truro

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Samaritans of Cornwall at Truro

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Samaritans of Cornwall at Truro

Trustees Report

Reference and Administrative Details

Chairman	S Wilkins
Trustees	P Orme S Wilkins M Buck J Calverley M Powlesland (resigned 20 Apr 2024) R Anderson (appointed 19 June 2024) J C Peat (resigned 20 April 2024) B Hulme A Terrey (appointed 10 Sep 2025)
Secretary	R Anderson (appointed 19 June 2024) J C Peat (resigned 20 April 2024)
Charity Registration Number	1173481
Principal Office	19 Treyew Road Truro TR1 2BY
Independent Examiner	Francis Clark LLP Lowin House Tregolls Road Truro Cornwall TR1 2NA

Samaritans of Cornwall at Truro

Trustees Report (continued)

The trustees present their report together with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Samaritans of Cornwall at Truro (known as Cornwall Samaritans) is an independent charity (Registered Charity Number: 1173481) run completely by volunteers.

The charity is led by a Director, supported by Deputy Directors and a leadership team - all voluntary roles. There are no paid members of staff.

There is a "flat" management structure with key decisions taken by the Branch Leadership Team (BLT) made up of the Director, Trustees, Deputy Directors (DDs) and Leaders. The DD or Leader then takes responsibility for any actions needed within their area of responsibility and reports back.

Samaritans is unusual in terms of succession planning - the Director is chosen after consultation with every member of the Branch and individuals cannot nominate themselves. This process ensures that the new Director has been chosen by those that are involved in all aspects of delivery of the service.

The Director then chooses their team which includes Deputy Directors - who lead on different operational aspects of service delivery; and Trustees - who ensure that there is a robust governance structure throughout all aspects of the organisation. Directors are in service for 3 years, with Deputy Directors and Trustees able to serve up to 6 years in order to ensure continuity of service delivery.

The service is managed by our Director and board of Deputy Directors, who all have a clear role within the charity and extensive training. It is delivered through our volunteers who undertake initial training and then extensive ongoing training and support. We are also supported by national headquarters, with systems, policies and training etc.

Samaritans undergo extensive training to be able to support those who access the service. In addition, there is a requirement for Continual Professional Development (CPD). The volunteer workforce is made up of a diverse range of individuals; many of whom bring transferable skills from their 'day job' to enable the core functions required for the running of the branch.

Governing document

The charity is registered with the Charity Commission and is a Charitable Incorporated Organisation.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The branch is compliant with national safeguarding procedures.

Appointment of Trustees

All members of the charity (including the Trustees) may make nominations for individuals to stand for election as Trustees. Notice must be given in line with the constitution prior to election at the annual general meeting.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Objectives and aims

The charitable objectives of Samaritans of Cornwall at Truro are to enable persons in Cornwall 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; to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

Samaritans Central Charity and its affiliated branches work cohesively in fulfilling these objects. Samaritans of Cornwall at Truro is the only branch of the Samaritans in the county of Cornwall; the Truro branch is integral to both the wider Samaritans 24/7 availability for people in despair or distress or with suicidal feelings and supporting the local community. Samaritans of Cornwall at Truro works to alleviate emotional distress and reduce the incidence of suicidal feelings by listening, without giving advice or judgement, and providing a confidential opportunity for callers and those supported at outreaching events to explore feelings and emotions.

Receiving referrals and working in partnership with other organisations (such as the Multi-agency Suicide Prevention Group) we are particularly proud of our awareness, signposting, and preventative work.

Within Cornwall we proactively reach out into the local community, visiting various locations, organisations, and events; talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities, and railway stations. Our awareness and preventative work include giving talks to groups.

Within the year 2024 to 2025 we have responded to calls, webchats and emails and kept our branch running almost 24/7. In widening Samaritans' reach and utilising new tools to connect with potentially new audiences the drive to reduce death by suicide is embodied in the branch. We help respond to those in need within Cornwall, alongside feeding into a national network, being an integral part of the wider Samaritans' response.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Public benefit statement

Within Cornwall we proactively reach out into the local community visiting various locations/organisations and talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities and railway stations. Our awareness and preventative work include giving talks to groups e.g. Young Farmers, Lions, Rotaries, Round Tables and WIs as well as taking stands at events such as the Royal Cornwall Show.

We respond to calls and 'webchat', keeping our branch running almost 24/7. We continue to proactively look to extend the Samaritans' reach and utilise new methods to connect with potentially new audiences. We help respond to those in need within Cornwall, alongside feeding into the national network of Samaritans response.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Samaritans of Cornwall at Truro is run entirely by volunteers; there are no paid positions within the branch. All volunteers have been specially selected and extensively trained; it takes approximately a year from the juncture of commencing training to the point a volunteer becomes a full Samaritan, thus able to independently respond to callers. The number of volunteers fluctuates, but we continue to average over 100 volunteers. We have trained a further 39 volunteers within the financial year, both locally and via a new national online training programme. We have a commitment to train the same number in 25-26. There is always a minimum of two Samaritans on duty for each shift and therefore the volunteer base needs to be broad in number, availability and skillset. Alongside 'listening' the Samaritans maintain a presence across Cornwall as described within the objectives and aims.

In the period 1st April 2024 to 31st March 2025, the branch opened for approaching 4000 hours across day and night 7 days a week.

Shifts only close due to volunteer availability with many volunteers doing over and above the minimum Samaritan commitment to ensure closures are kept to a minimum. Alongside our listening volunteers, our support volunteers are pivotal, taking on roles such as treasurer, organising outreach activities in the community, administration alongside the more obvious fundraising.

Fundraising is supported hugely by the indoor market stall at Par Market; the volunteer support to maintain this income stream is integral to the success of the branch. The Trustees are delighted to have been supported within year by multiple grants that support the ongoing running and development of the charity.

Samaritans of Cornwall at Truro

Trustees Report (continued)

FINANCIAL REVIEW

During the financial year in question, operations have been delivered (uninterrupted) from a temporary location whilst the building owned by the charity, namely 19 Treyew Road, Truro, has undergone extensive refurbishments and restoration, integral to this restoration is:

- The ability for all operational and training services to be delivered in accessible facilities, thus broadening the scope and insuring inclusivity with regards to attracting volunteers.
- The development of a maisonette for rental to enable a continued income for the charity.
- The building of a free-standing training room within the grounds to provide facilities for training the charity's own volunteers, as well as providing a further income source. The facility includes a 'space to change' toilet.
- The future-proofing of the building for the charity. The facilities include solar panels, electric charging points and all consideration given within the renovation to the energy efficiency of the building.

The branch is compliant with national safeguarding procedures.

The statement of financial activities indicates a net surplus of £400,715 compared with a surplus of £538,690 in the previous year.

The trustees are satisfied with the results for the period and with the balance sheet to date.

The Samaritans of Cornwall at Truro branch works closely with the Samaritans Central Charity at Upper Mill, Kingston Road, Ewell, Surrey, KY17 2AF and make an annual contribution to the central office.

Principal funding sources

This year's funding for the Capital Development Project has resulted in atypical figures both for income and expenditure. This is a temporary position which will return to normal on completion of the project after 31 March 2025.

All volunteers give their services voluntarily. However it will cost an estimated £131k to run the branch in the financial year 2025/26. We have to raise this money ourselves.

Through the year, the trustees reviewed the branch's fundraising strategy. As a result of their decisions, the level of fundraising was increased.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Reserves policy

At the end of the period unrestricted funds were £318,631 (2024: £416,511), designated funds were £Nil (2024: £63,692) and restricted funds were £1,103,803 (2024: £541,556).

The Branch Leadership Team has approved a reserves policy to maintain a sufficient level of services to enable operating activities to be maintained, taking account of the potential risks and contingencies that may arise from time to time. We believe that 0.5 x annual "core" running costs would be a reasonable maximum level to maintain. At the end of the financial year, cash at bank totalled £372,164.

Current free reserves are £172,047 of which £65,500 is reserved for 6 months running costs. The remaining costs of building works will be covered by the restricted current asset reserves.

The key intentions for these funds are:

- Working capital: to manage cash flows (inflow and outflow) to prevent any interruption to operations or failing to meet obligations to suppliers
- Continuity of charitable activity: to be able to maintain operations if there is a significant shortfall in our fundraising activities, including the potential impact of a dip in the economy.
- Funding for specific liabilities or risks: The Trustees maintain a comprehensive assessment of risks that the organisation faces. Whilst many are insured, some, including continuity of services, are not able to be insured, thus the reserves protect the organisation's ability to recover in the event of one of those risks happening.
- Funding for specific projects: e.g. resolving the accessibility issues.

Plans for future periods

The charity needs to regrow historic income streams whilst scoping out new ones. Community fundraising with third parties and the public is an opportunity that can grow, along with establishing new rental opportunities created through the Training Centre and Residential spaces of the newly developed property. Corporate sponsorship lends itself to naming opportunities within the development which can help develop Corporate Fundraising as a new income stream.

"Traditional" ways to raise funds for the charity - such as donations by community organisations in return for Talks - may eventually return to pre-pandemic levels, but this will take several years. This will be part of the fundraising strategy, alongside new income streams, to ensure that the charity can continue to meet its costs, with the aim of becoming more self-sufficient, delivering its crucial services in Cornwall for the next half a century and beyond.

The charity is currently developing a Business Plan with a focus on financial stability.

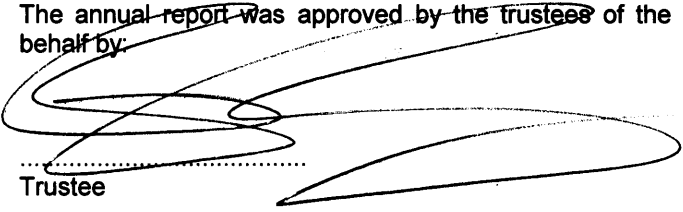
Samaritans of Cornwall at Truro

Trustees Report (continued)

Refurbishment and the building of the training centre on our premise at 19 Treyew Road began in May and the building was available for reoccupation by the charity in April 2025.

The annual report was approved by the trustees of the charity on 10/10/25 and signed on its behalf by:

.....
Trustee



Samaritans of Cornwall at Truro

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

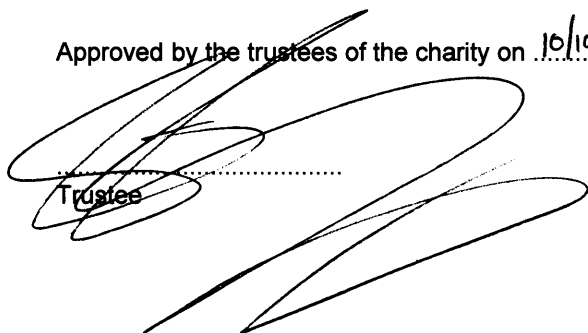
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 10/10/25 and signed on its behalf by:

.....
Trustee



Samaritans of Cornwall at Truro

Independent Examiner's Report to the trustees of Samaritans of Cornwall at Truro

I report to the trustees on my examination of the accounts of Samaritans of Cornwall at Truro for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of Samaritans of Cornwall at Truro you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

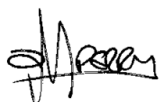
Independent examiner's statement

Since Samaritans of Cornwall at Truro's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Samaritans of Cornwall at Truro as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Darren Perry ACA DChA
Chartered Accountant
Francis Clark LLP
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 14 October 2025

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2025

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	82,014	394,317	476,331
Other trading activities	3	56,248	-	56,248
Investment income	4	7,190	-	7,190
Total income		<u>145,452</u>	<u>394,317</u>	<u>539,769</u>
Expenditure on:				
Raising funds	5	(28,965)	-	(28,965)
Charitable activities	6	(58,999)	(51,090)	(110,089)
Total expenditure		<u>(87,964)</u>	<u>(51,090)</u>	<u>(139,054)</u>
Net income		<u>57,488</u>	<u>343,227</u>	<u>400,715</u>
Net movement in funds		57,488	343,227	400,715
Reconciliation of funds				
Total funds brought forward		<u>480,203</u>	<u>541,556</u>	<u>1,021,759</u>
Total funds carried forward	13	<u>537,691</u>	<u>884,783</u>	<u>1,422,474</u>

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2025

(Including Income and Expenditure Account)

Statement of Financial Activities for the comparative year ending 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		50,482	569,650	620,132
Other trading activities		53,922	-	53,922
Investment income	4	4,139	-	4,139
Total income		<u>108,543</u>	<u>569,650</u>	<u>678,193</u>
Expenditure on:				
Raising funds		(40,461)	(303)	(40,764)
Charitable activities		<u>(68,807)</u>	<u>(29,932)</u>	<u>(98,739)</u>
Total expenditure		<u>(109,268)</u>	<u>(30,235)</u>	<u>(139,503)</u>
Net (expenditure)/income		<u>(725)</u>	<u>539,415</u>	<u>538,690</u>
Net movement in funds		(725)	539,415	538,690
Reconciliation of funds				
Total funds brought forward		<u>480,928</u>	<u>2,141</u>	<u>483,069</u>
Total funds carried forward	13	<u>480,203</u>	<u>541,556</u>	<u>1,021,759</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

Samaritans of Cornwall at Truro

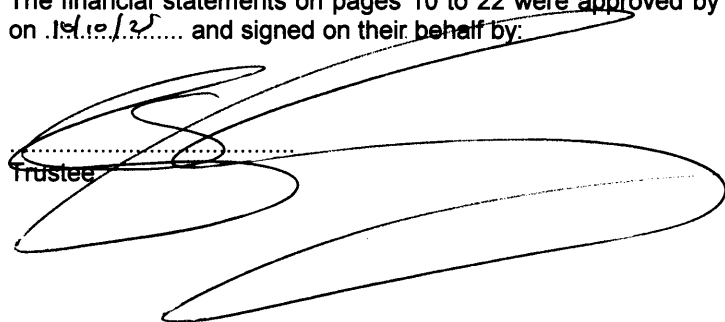
Balance Sheet

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,026,224	179,435
Current assets			
Debtors	10	27,656	270,139
Cash at bank and in hand	11	<u>372,164</u>	<u>573,692</u>
		399,820	843,831
Creditors: Amounts falling due within one year	12	<u>(3,570)</u>	<u>(1,507)</u>
Net current assets		<u>396,250</u>	<u>842,324</u>
Net assets		<u>1,422,474</u>	<u>1,021,759</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		884,783	541,556
Unrestricted income funds			
Unrestricted funds		<u>537,691</u>	<u>480,203</u>
Total funds	13	<u>1,422,474</u>	<u>1,021,759</u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 19/03/25 and signed on their behalf by:

Trustee



Samaritans of Cornwall at Truro

Statement of Cash Flows

Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		400,715	538,690
Adjustments to cash flows from non-cash items			
Depreciation	5	6,135	7,127
Investment income	4	(7,190)	(4,139)
		<u>399,660</u>	<u>541,678</u>
Working capital adjustments			
Decrease/(increase) in debtors	10	242,483	(268,932)
Increase in creditors	12	<u>2,063</u>	<u>116</u>
Net cash flows from operating activities		<u>644,206</u>	<u>272,862</u>
Cash flows from investing activities			
Interest receivable and similar income	4	7,190	4,139
Purchase of tangible fixed assets	9	(852,924)	(31,495)
Sale of investments		<u>-</u>	<u>85,000</u>
Net cash flows from investing activities		<u>(845,734)</u>	<u>57,644</u>
Net (decrease)/increase in cash and cash equivalents		(201,528)	330,506
Cash and cash equivalents at 1 April		<u>573,692</u>	<u>243,186</u>
Cash and cash equivalents at 31 March		<u><u>372,164</u></u>	<u><u>573,692</u></u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Samaritans of Cornwall at Truro meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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 depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

Charitable activities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Straight line over 50 years
Fixtures and fittings	Straight line over 5 years
Assets under construction	Not depreciated

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	18,720	-	18,720
Legacies	29,339	-	29,339
Gift aid reclaimed	4,255	-	4,255
Grants, including capital grants;			
Grants, including capital grants	29,700	394,317	424,017
Total for 2025	82,014	394,317	476,331
Total for 2024	50,482	569,650	620,132

3 Income from other trading activities

	Unrestricted funds £	Total funds £
Events income;		
Fundraising income	54,975	54,975
Sundry income	1,273	1,273
Total for 2025	56,248	56,248
Total for 2024	53,922	53,922

4 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	7,190	7,190
Total for 2025	7,190	7,190
Total for 2024	4,139	4,139

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Grants expenditure	16,785	-	16,785
Fundraising expenses	12,180	-	12,180
Total for 2025	28,965	-	28,965
Total for 2024	40,461	303	40,764

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Telephone	99	427	526
Recruitment	-	362	362
Training Support	135	1,249	1,384
Volunteer Travelling	2,955	30,162	33,117
Volunteer Care	44	1,318	1,362
Refreshments	289	1,736	2,025
Outreach	387	1,703	2,090
Support Costs	55,050	14,173	69,223
Total for 2025	58,959	51,130	110,089
Total for 2024	68,807	29,932	98,739

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£14,212 (2024: £15,099) of expenses in total were reimbursed to 7 trustees (2023: 8 trustees) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Donations made by the trustees totalled £6,582 for the year (2024 - £7,727).

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

8 Taxation

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

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Assets under construction £	Total £
Cost				
At 1 April 2024	316,216	36,333	-	352,549
Additions	-	4,779	848,145	852,924
Disposals	-	(19,674)	-	(19,674)
Transfers	(31,495)	-	31,495	-
At 31 March 2025	<u>284,721</u>	<u>21,438</u>	<u>879,640</u>	<u>1,185,799</u>
Depreciation				
At 1 April 2024	137,911	35,203	-	173,114
Charge for the year	5,694	441	-	6,135
Eliminated on disposals	-	(19,674)	-	(19,674)
At 31 March 2025	<u>143,605</u>	<u>15,970</u>	<u>-</u>	<u>159,575</u>
Net book value				
At 31 March 2025	<u>141,116</u>	<u>5,468</u>	<u>879,640</u>	<u>1,026,224</u>
At 31 March 2024	<u>178,305</u>	<u>1,130</u>	<u>-</u>	<u>179,435</u>

The transfer from freehold property to assets under construction is the costs of the development incurred in 2024. No depreciation was charged on these assets in 2024.

10 Debtors

	2025 £	2024 £
Prepayments	1,653	1,220
Accrued income	<u>26,003</u>	<u>268,919</u>
	<u>27,656</u>	<u>270,139</u>

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>372,164</u>	<u>573,692</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>3,570</u>	<u>1,507</u>

13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	416,511	145,452	(87,964)	(155,368)	318,631
<i>Designated</i>					
Redevelopment Fund	<u>63,692</u>	<u>-</u>	<u>-</u>	<u>155,368</u>	<u>219,060</u>
Total unrestricted funds	<u>480,203</u>	<u>145,452</u>	<u>(87,964)</u>	<u>-</u>	<u>537,691</u>
Restricted funds					
Capital Development Project	-	351,817	(290)	510,000	861,527
Cornwall Community Capacity Fund	9,871	-	(9,871)	-	-
Duchy Health Charity	15,000	-	-	(15,000)	-
H.M. Saunders	250	-	-	-	250
Shared Prosperity Fund	495,000	-	-	(495,000)	-
The National Lottery Community Fund	<u>21,435</u>	<u>42,500</u>	<u>(40,929)</u>	<u>-</u>	<u>23,006</u>
Total restricted funds	<u>541,556</u>	<u>394,317</u>	<u>(51,090)</u>	<u>-</u>	<u>884,783</u>
Total funds	<u>1,021,759</u>	<u>539,769</u>	<u>(139,054)</u>	<u>-</u>	<u>1,422,474</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	423,543	108,543	(109,268)	(6,307)	416,511
<i>Designated</i>					
Redevelopment Fund	57,385	-	-	6,307	63,692
Total unrestricted funds	<u>480,928</u>	<u>108,543</u>	<u>(109,268)</u>	<u>-</u>	<u>480,203</u>
Restricted					
Cornwall Community Chest	2,141	-	(2,141)	-	-
GWR	-	1,500	(1,500)	-	-
Cornwall Community Capacity Fund	-	12,900	(3,029)	-	9,871
Duchy Health Charity	-	15,000	-	-	15,000
H.M. Saunders	-	250	-	-	250
Shared Prosperity Fund	-	495,000	-	-	495,000
The National Lottery Community Fund	-	45,000	(23,565)	-	21,435
Total restricted funds	<u>2,141</u>	<u>569,650</u>	<u>(30,235)</u>	<u>-</u>	<u>541,556</u>
Total funds	<u>483,069</u>	<u>678,193</u>	<u>(139,503)</u>	<u>-</u>	<u>1,021,759</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

The Capital Development Project fund includes grant income from the following funders, all of which has been provided to fund capital redevelopment of the Truro site:

- Cornwall Community Lottery Fund - £20,000
- Beatrice Laing - £25,000
- Duchy Health - £21,817
- Bernard Sunley - £50,000
- Garfield Weston - £35,000
- Wolfson Foundation - £75,000
- Edward Gostlin - £125,000
- Shared Prosperity Fund - £495,000

The remaining restricted funds have been awarded for the following purposes:

- Cornwall Community Capacity Fund - to fund strategic planning for the charity;
- Cornwall Community Chest - to fund volunteer care;
- GWR - to fund recruitment and training;
- Duchy Health Charity - to fund the adaptation to an accessible building for the charity to operate from;
- H.M Saunders - to fund volunteer support;
- The National Lottery Community Fund - to fund volunteer support and outreach.

The designated fund has been set aside to fund capital redevelopment of the Truro site.

Transfers have been made in the year to collate funds received for the capital development of the Truro site into a single fund.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	146,584	219,060	660,580	1,026,224
Current assets	175,617	-	224,203	399,820
Current liabilities	(3,570)	-	-	(3,570)
Total net assets	<u>318,631</u>	<u>219,060</u>	<u>884,783</u>	<u>1,422,474</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	147,940	16,665	14,830	179,435
Current assets	270,078	47,027	526,726	843,831
Current liabilities	(1,507)	-	-	(1,507)
Total net assets	<u>416,511</u>	<u>63,692</u>	<u>541,556</u>	<u>1,021,759</u>

15 Related party transactions

There were no related party transactions in the year other than those disclosed in note 7.

Accounts

Charity registration number: 1173481

Samaritans of Cornwall at Truro

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Samaritans of Cornwall at Truro

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Samaritans of Cornwall at Truro

Trustees Report

The trustees present their report together with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Samaritans of Cornwall at Truro (known as Cornwall Samaritans) is an independent charity (Registered Charity Number: 1173481) run completely by volunteers.

The charity is led by a Director, supported by Deputy Directors and a leadership team - all voluntary roles. There are no paid members of staff.

There is a "flat" management structure with key decisions taken by the Branch Leadership Team (BLT) made up of the Director, Trustees, Deputy Directors (DDs) and Leaders. The DD or Leader then takes responsibility for any actions needed within their area of responsibility and reports back.

Samaritans is unusual in terms of succession planning - the Director is chosen after consultation with every member of the Branch and individuals cannot nominate themselves. This process ensures that the new Director has been chosen by those that are involved in all aspects of delivery of the service.

The Director then chooses their team which includes Deputy Directors - who lead on different operational aspects of service delivery; and Trustees - who ensure that there is a robust governance structure throughout all aspects of the organisation. Directors are in service for 3 years, with Deputy Directors and Trustees able to serve up to 6 years in order to ensure continuity of service delivery.

The service is managed by our Director and board of Deputy Directors, who all have a clear role within the charity and extensive training. It is delivered through our volunteers who undertake initial training and then extensive ongoing training and support. We are also supported by national headquarters, with systems, policies and training etc.

Samaritans undergo extensive training to be able to support those who access the service. In addition, there is a requirement for Continual Professional Development (CPD). The volunteer workforce is made up of a diverse range of individuals; many of whom bring transferable skills from their 'day job' to enable the core functions required for the running of the branch.

Governing document

The charity is registered with the Charity Commission and is a Charitable Incorporated Organisation.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The branch is compliant with national safeguarding procedures.

Appointment of Trustees

All members of the charity (including the Trustees) may make nominations for individuals to stand for election as Trustees. Notice must be given in line with the constitution prior to election at the annual general meeting.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Objectives and aims

The charitable objectives of Samaritans of Cornwall at Truro are to enable persons in Cornwall 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; to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

Samaritans Central Charity and its affiliated branches work cohesively in fulfilling these objects. Samaritans of Cornwall at Truro is the only branch of the Samaritans in the county of Cornwall; the Truro branch is integral to both the wider Samaritans 24/7 availability for people in despair or distress or with suicidal feelings and supporting the local community. Samaritans of Cornwall at Truro works to alleviate emotional distress and reduce the incidence of suicidal feelings by listening, without giving advice or judgement, and providing a confidential opportunity for callers and those supported at outreaching events to explore feelings and emotions.

Receiving referrals and working in partnership with other organisations (such as the Multi-agency Suicide Prevention Group) we are particularly proud of our awareness, signposting, and preventative work.

Within Cornwall we proactively reach out into the local community, visiting various locations, organisations, and events; talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities, and railway stations. Our awareness and preventative work include giving talks to groups.

Within the year 2023 to 2024 we have responded to over 20,000 direct calls for help via calls, webchats and emails and kept our branch running almost 24/7. In widening Samaritans' reach and utilising new tools to connect with potentially new audiences the drive to reduce death by suicide is embodied in the branch. We help respond to those in need within Cornwall, alongside feeding into a national network, being an integral part of the wider Samaritans' response.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Public benefit statement

Within Cornwall we proactively reach out into the local community visiting various locations/organisations and talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities and railway stations. Our awareness and preventative work include giving talks to groups e.g. Young Farmers, Lions, Rotaries, Round Tables and WIs as well as taking stands at events such as the Royal Cornwall Show.

We respond to calls and 'webchat', keeping our branch running almost 24/7. We continue to proactively look to extend the Samaritans' reach and utilise new methods to connect with potentially new audiences. We help respond to those in need within Cornwall, alongside feeding into the national network of Samaritans response.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.



Samaritans of Cornwall at Truro

Trustees Report (continued)

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Samaritans of Cornwall at Truro is run entirely by volunteers; there are no paid positions within the branch. All volunteers have been specially selected and trained; it takes approximately a year from the juncture of commencing training to the point a volunteer becomes a full Samaritan. The number of volunteers fluctuates, but we continue to average over 100 volunteers. We have trained a further 33 volunteers within the financial year and have a commitment to train the same number in 24-25. There is always a minimum of two Samaritans on duty for each shift and therefore the volunteer base needs to be broad in number, availability and skillset. Alongside 'listening' the Samaritans maintain a presence across Cornwall as described within the objectives and aims above.

In the period 1st April 2023 to 31st March 2024, the branch has opened for over 5500 hours across day and night 7 days a week (thus over 65% of the year). Shifts only close due to volunteer availability with many volunteers doing over and above the minimum Samaritan commitment to ensure closures are kept to a minimum.

The branch answered over 22,000 direct calls for help, as well as potentially reaching tens of thousands of people in the past 12 months in a range of indirect ways, including those who may be in the early stages of poor mental health through our preventative work.

Alongside our listening volunteers, our support volunteers are pivotal, taking on roles such as treasurer, organising outreach activities in the community, administration alongside the more obvious fundraising.

Fundraising is supported hugely by the indoor market stall at Par Market; the volunteer support to maintain this income stream and its performance as an awareness/outreach tool is integral to the success of the branch.

The Trustees are delighted to have been supported within year by multiple grants for the ongoing running and development of the charity. The attainment of such grants has led to the ability to start work on a full renovation of the site at Treyew Road including the construction of a free-standing Training facility. With a capital appeal target of £1.2million, over £1,160,500 has been secured, with further applications made and pending, and work has begun.

Our local Patrons enhance the profile of the Samaritans of Cornwall at Truro. Rick and Sarah Stein and Richard Madeley are Patrons of the branch. In November 2023 a very successful 50th anniversary ball raised significant and welcome funds as well as raising further awareness of the charity. Our Patrons Rick and Sarah Stein were in attendance, as well as the Lord Lieutenant, the Deputy Mayor and the Bishop of Truro.

Samaritans of Cornwall at Truro

Trustees Report (continued)

FINANCIAL REVIEW

The trustees are satisfied with the results for the period and with the balance sheet to date.

Throughout the year, the trustees reviewed the branch's fundraising strategy and through enormous effort from across the team, the level of income was increased to meet the need - for core and capital requirements.

The statement of financial activities indicates a net surplus of £538,690 compared with a deficit of £40,809 in the previous year. This surplus however is not unrestricted reserves, but raised and allocated to deliver required capital works needed to our property, alongside meeting our reserves policy.

This year's funding for the Capital Development Project has resulted in atypical figures both for income and expenditure. This is a temporary position which will return to normal on completion of the majority of our capital development project on 31st March 2025. With further capital grants forecast, atypical figures will continue to be reflected in our year end 31st March 2025 accounts. With capital works complete negating the need for continued high levels of funding to be secured, our year end 31st March 2026 should see our figures returning to a more "normal" core level.

All volunteers give their services voluntarily. However it will cost an estimated £132k to meet the core costs to run the branch in the financial year 2024/25 - in addition to our capital development costs. As a local independently registered charity, we have to raise this money as a branch.

The Samaritans of Cornwall at Truro branch works closely with the Samaritans Central Charity at Upper Mill, Kingston Road, Ewell, Surrey, KY17 2AF. As a locally registered independent charity, Samaritans of Cornwall at Truro does not receive any financial support from Central, but is supported in a wide range of other ways including policies, training and guidance. In return, Samaritans of Cornwall at Truro makes an annual contribution to the central office.

Principal funding sources

Through the financial year ending 31st March 2024, funding sources included the Par Market stall, a Gala Ball and public donations (including gift aid) - in that order of income generation. Funds were also raised via volunteer activities such as raffles and collections, a small legacy and bank interest.

The dominant income stream for core costs (as well as capital) was grants. This was necessary due to the level of funding required and the repercussions of the Covid-19 pandemic continuing to affect community-based income streams.

Historically, the majority of Cornwall Samaritans' income was community based. Due to Covid restrictions, these activities ceased and are taking time to regrow. For the duration, the fundraising strategy pivoted to utilise the increase in mental health funding available through trusts and government grants. This has been a successful approach both for core and capital costs.

Now that the capital target has been achieved, focus can return to core costs and the need to diversify income in order to achieve greater financial stability.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Reserves policy

At the end of the period unrestricted funds were £416,511 (2023: £423,543), designated funds were £63,692 (2023: £57,385) and restricted funds were £541,556 (2023: £2,141).

The Branch Leadership Team has approved a reserves policy to maintain a sufficient level of services to enable operating activities to be maintained, taking account of the potential risks and contingencies that may arise from time to time. We believe that 0.5 x annual “core” running costs would be a reasonable maximum level to maintain.

Current free reserves (unrestricted and undesignated funds, excluding fixed assets) are significantly above this level at £268,571 and the key intentions for these funds are:

- Working capital: to manage cash flows (inflow and outflow) to prevent any interruption to operations or failing to meet obligations to suppliers - with a particular focus on the capital development works.
- Continuity of charitable activity: to be able to maintain operations if there is a significant shortfall in our fundraising activities, including the potential impact of a dip in the economy.
- Funding for specific liabilities or risks: The Trustees maintain a comprehensive assessment of risks that the organisation faces. Whilst many are insured, some, including continuity of services, are not able to be insured, thus the reserves protect the organisation’s ability to recover in the event of one of those risks happening.
- Funding for specific projects: Accessibility issues make the building unfit for purpose in its current configuration. The BLT has increased the reserves to fund work on resolving these issues - hence the capital development project with an overall target of £1.2million.

Plans for future periods

The charity needs to regrow historic income streams whilst scoping out new ones. Community fundraising with third parties and the public is an opportunity that can grow, along with establishing new rental opportunities created through the Training Centre and Residential spaces of the newly developed property. Corporate sponsorship lends itself to naming opportunities within the development which can help develop Corporate Fundraising as a new income stream.

“Traditional” ways to raise funds for the charity - such as donations by community organisations in return for Talks - may eventually return to pre-pandemic levels, but this will take several years. This will be part of the fundraising strategy, alongside new income streams, to ensure that the charity can continue to meet its costs, with the aim of becoming more self-sufficient, delivering its crucial services in Cornwall for the next half a century and beyond.

The charity is currently developing a Business Plan with a focus on financial stability.

Samaritans of Cornwall at Truro

Trustees Report (continued)

FUTURE PLANS

Refurbishment and the building of the training centre on our premise at 19 Treyew Road began in May and will see phases 1-6 completed by 31st March 2025; with phase 7 completing by the summer which will address the need for any equipment upgrades, furnishing the training centre and completion of landscaping.

We have secured and relocated to an alternative temporary venue to continue our Samaritan work during the period when we are unable to use our premises. Once the capital works are complete, we will proceed with letting the flat and pursuing rental opportunities for the training centre.

The capital works are necessary and exciting but challenging in a range of ways - as well as financially and operationally. On completion of works and return to branch, we are looking forward to returning to "normal" operations in a more accessible environment, with improved facilities to support our volunteers, helping us to further deliver our aims and mission to our community in Cornwall and beyond.

The annual report was approved by the trustees of the charity on 01.08.2024 and signed on its behalf by:

.....

Trustee

Samaritans of Cornwall at Truro

Trustees Report (continued)

Reference and Administrative Details

Chairman	S Wilkins
Trustees	P Orme S Wilkins A Battleday (resigned 27 Sep 2023) M Buck J Calverley S Gilchrist (resigned 9 Nov 2023) M Powlesland (resigned 20 Apr 2024) J C Peat (appointed 14 Jun 2023) B Hulme (appointed 3 Jan 2024)
Secretary	J C Peat (appointed 14 Jun 2023)
Charity Registration Number	1173481
Principal Office	19 Treyew Road Truro TR1 2BY
Independent Examiner	Francis Clark LLP Lowin House Tregolls Road Truro Cornwall TR1 2NA

Samaritans of Cornwall at Truro

Statement of Trustees' Responsibilities

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

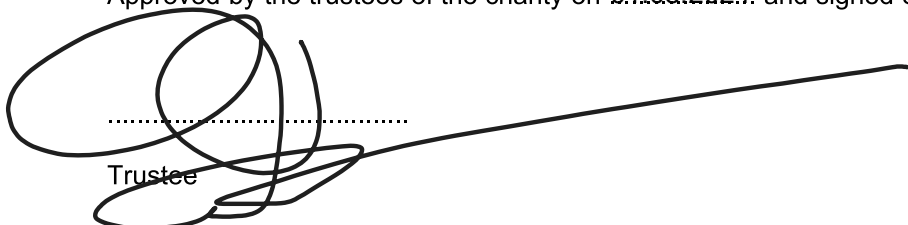
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 01.08.2024. and signed on its behalf by:



.....

Trustee

Samaritans of Cornwall at Truro

Independent Examiner's Report to the trustees of Samaritans of Cornwall at Truro

I report to the trustees on my examination of the accounts of Samaritans of Cornwall at Truro for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of Samaritans of Cornwall at Truro you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

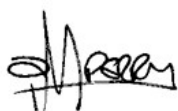
Independent examiner's statement

Since Samaritans of Cornwall at Truro's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Samaritans of Cornwall at Truro as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Darren Perry ACA DChA
Chartered Accountant
Francis Clark LLP
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 10 September 2024

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2024

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		50,482	569,650	620,132
Other trading activities		53,922	-	53,922
Investment income	4	4,139	-	4,139
Total income		<u>108,543</u>	<u>569,650</u>	<u>678,193</u>
Expenditure on:				
Raising funds		(40,461)	(303)	(40,764)
Charitable activities		<u>(68,807)</u>	<u>(29,932)</u>	<u>(98,739)</u>
Total expenditure		<u>(109,268)</u>	<u>(30,235)</u>	<u>(139,503)</u>
Net (expenditure)/income		<u>(725)</u>	<u>539,415</u>	<u>538,690</u>
Net movement in funds		(725)	539,415	538,690
Reconciliation of funds				
Total funds brought forward (as restated)		<u>480,928</u>	<u>2,141</u>	<u>483,069</u>
Total funds carried forward	14	<u><u>480,203</u></u>	<u><u>541,556</u></u>	<u><u>1,021,759</u></u>

The notes on pages 15 to 23 form an integral part of these financial statements.

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2024

(Including Income and Expenditure Account)

Statement of Financial Activities for the comparative year ending 31 March 2023

		Unrestricted funds £	Restricted funds £	Total 2023 £
	Note	(As restated)	(As restated)	
Income and Endowments from:				
Donations and legacies		63,490	9,050	72,540
Other trading activities		53,531	-	53,531
Investment income	4	1,317	-	1,317
Total income		<u>118,338</u>	<u>9,050</u>	<u>127,388</u>
Expenditure on:				
Raising funds		(24,927)	(2,265)	(27,192)
Charitable activities		<u>(126,919)</u>	<u>(14,086)</u>	<u>(141,005)</u>
Total expenditure		<u>(151,846)</u>	<u>(16,351)</u>	<u>(168,197)</u>
Net expenditure		<u>(33,508)</u>	<u>(7,301)</u>	<u>(40,809)</u>
Net movement in funds		(33,508)	(7,301)	(40,809)
Reconciliation of funds				
Total funds brought forward		<u>514,436</u>	<u>9,442</u>	<u>523,878</u>
Total funds carried forward	14	<u><u>480,928</u></u>	<u><u>2,141</u></u>	<u><u>483,069</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Samaritans of Cornwall at Truro

Balance Sheet

31 March 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	9	179,435	155,067
Current assets			
Debtors	10	270,139	1,207
Investments	11	-	85,000
Cash at bank and in hand	12	573,692	243,186
		843,831	329,393
Creditors: Amounts falling due within one year	13	(1,507)	(1,391)
Net current assets		842,324	328,002
Net assets		1,021,759	483,069
Funds of the charity:			
Restricted income funds			
Restricted funds		541,556	2,141
Unrestricted income funds			
Unrestricted funds		480,203	480,928
Total funds	14	1,021,759	483,069

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on 01.08.2024 and signed on their behalf by:

.....

Trustee

Samaritans of Cornwall at Truro

Statement of Cash Flows

Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		538,690	(40,809)
Adjustments to cash flows from non-cash items			
Depreciation	5	7,127	7,320
Investment income	4	(4,139)	(1,317)
		<u>541,678</u>	<u>(34,806)</u>
Working capital adjustments			
Increase in debtors	10	(268,932)	(1,207)
Increase in creditors	13	<u>116</u>	<u>41</u>
Net cash flows from operating activities		<u>272,862</u>	<u>(35,972)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	4,139	1,317
Purchase of tangible fixed assets	9	(31,495)	(1,500)
Sale of investments		<u>85,000</u>	<u>-</u>
Net cash flows from investing activities		<u>57,644</u>	<u>(183)</u>
Net increase/(decrease) in cash and cash equivalents		330,506	(36,155)
Cash and cash equivalents at 1 April		<u>243,186</u>	<u>279,341</u>
Cash and cash equivalents at 31 March		<u><u>573,692</u></u>	<u><u>243,186</u></u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Samaritans of Cornwall at Truro meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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 depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

Charitable activities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Straight line over 50 years
Fixtures and fittings	Straight line over 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	21,361	-	21,361
Legacies	95	-	95
Gift aid reclaimed	4,526	-	4,526
Grants, including capital grants;			
Grants, including capital grants	24,500	569,650	594,150
Total for 2024	50,482	569,650	620,132
Total for 2023	63,490	9,050	72,540

3 Income from other trading activities

	Unrestricted funds £	Total funds £
Events income;		
Fundraising income	53,115	53,115
Sundry income	807	807
Total for 2024	53,922	53,922
Total for 2023	53,531	53,531

4 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,139	4,139
Total for 2024	4,139	4,139
Total for 2023	1,317	1,317

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Grants	16,403	-	16,403
Fundraising expenses	24,058	303	24,361
Total for 2024	40,461	303	40,764
Total for 2023	24,927	2,265	27,192

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Telephone	362	1,701	2,063
Recruitment	-	486	486
Training Support	42	1,336	1,378
Volunteer Travelling	19,437	15,786	35,223
Volunteer Care	-	1,002	1,002
Refreshments	-	1,905	1,905
Outreach	1,556	1,033	2,589
Support Costs	47,410	6,683	54,093
Total for 2024	68,807	29,932	98,739
Total for 2023 (as restated)	126,919	14,086	141,005

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£15,099 (2023: £13,020) of expenses in total were reimbursed to 8 trustees (2023: 8 trustees) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Donations made by the trustees totalled £7,727 for the year (2023 - £6,198).

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

8 Taxation

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

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	284,721	36,333	321,054
Additions	31,495	-	31,495
At 31 March 2024	316,216	36,333	352,549
Depreciation			
At 1 April 2023	132,217	33,770	165,987
Charge for the year	5,694	1,433	7,127
At 31 March 2024	137,911	35,203	173,114
Net book value			
At 31 March 2024	178,305	1,130	179,435
At 31 March 2023	152,504	2,563	155,067

10 Debtors

	2024 £	2023 £
Prepayments	1,220	1,207
Accrued income	268,919	-
	270,139	1,207

11 Current asset investments

	2024 £	2023 £
Deposit account	-	85,000

12 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	573,692	243,186

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,507</u>	<u>1,391</u>

14 Funds

	Balance at 1 April 2023 (as restated) £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	423,543	108,543	(109,268)	(6,307)	416,511
<i>Designated</i>					
Redevelopment Fund	<u>57,385</u>	<u>-</u>	<u>-</u>	<u>6,307</u>	<u>63,692</u>
Total unrestricted funds	<u>480,928</u>	<u>108,543</u>	<u>(109,268)</u>	<u>-</u>	<u>480,203</u>
Restricted funds					
Cornwall Community Chest	2,141	-	(2,141)	-	-
GWR	-	1,500	(1,500)	-	-
Cornwall Community Capacity Fund	-	12,900	(3,029)	-	9,871
Duchy Health Charity	-	15,000	-	-	15,000
H.M. Saunders	-	250	-	-	250
Shared Prosperity Fund	-	495,000	-	-	495,000
The National Lottery Community Fund	<u>-</u>	<u>45,000</u>	<u>(23,565)</u>	<u>-</u>	<u>21,435</u>
Total restricted funds	<u>2,141</u>	<u>569,650</u>	<u>(30,235)</u>	<u>-</u>	<u>541,556</u>
Total funds	<u>483,069</u>	<u>678,193</u>	<u>(139,503)</u>	<u>-</u>	<u>1,021,759</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

	(As restated) Balance at 1 April 2022 £	Incoming resources £	(As restated) Resources expended £	(As restated) Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	439,482	118,338	(134,277)	423,543
<i>Designated</i>				
Redevelopment Fund	74,954	-	(17,569)	57,385
Total unrestricted funds	<u>514,436</u>	<u>118,338</u>	<u>(151,846)</u>	<u>480,928</u>
Restricted				
Assura Community Fund	2,442	-	(2,442)	-
Cornwall Business Club	3,000	-	(3,000)	-
Cornwall Community Chest	-	2,650	(509)	2,141
Norman Family Trust	4,000	-	(4,000)	-
GWR	-	2,150	(2,150)	-
Arnold Clarke Foundation	-	1,000	(1,000)	-
Kallis	-	2,500	(2,500)	-
Postforce	-	750	(750)	-
Total restricted funds	<u>9,442</u>	<u>9,050</u>	<u>(16,351)</u>	<u>2,141</u>
Total funds	<u><u>523,878</u></u>	<u><u>127,388</u></u>	<u><u>(168,197)</u></u>	<u><u>483,069</u></u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

The restricted and designated funds above have been awarded for the following purposes:

- Arnold Clarke Foundation - to fund telephone outreach costs;
- Assura Community Fund - to fund volunteer support, training and recruitment;
- Cornwall Business Club - to fund volunteer support, training and recruitment;
- Cornwall Community Capacity Fund - to fund strategic planning for the charity;
- Cornwall Community Chest - to fund volunteer care;
- Duchy Health Charity - to fund the adaptation to an accessible building for the charity to operate from;
- H.M Saunders - to fund volunteer support;
- GWR - to fund recruitment and training;
- Kallis - to provide funding support for the National Walk;
- Norman Family Trust - to fund the delivery of emergency mental health support;
- Postforce - to provide funding support for the National Walk;
- Redevelopment Fund - to fund the adaptation to an accessible building for the charity to operate from;
- The National Lottery Community Fund - to fund volunteer support and outreach;
- Shared Prosperity Fund - to fund the adaptation to an accessible building for the charity to operate from.

Restatement

The restatement of prior year funds is the correction of the allocation of the Redevelopment fund, which has always been a designated fund by nature. All funds held in the Redevelopment fund were historically transferred from unrestricted funds by the trustees to serve the purpose outlined above. As a result the comparatives have been restated to show the Redevelopment Fund as a designated fund, rather than a restricted fund.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2024 (continued)

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	147,940	16,665	14,830	179,435
Current assets	270,078	47,027	526,726	843,831
Current liabilities	(1,507)	-	-	(1,507)
Total net assets	<u>416,511</u>	<u>63,692</u>	<u>541,556</u>	<u>1,021,759</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£ (As restated)	£ (As restated)	£
Tangible fixed assets	155,067	-	-	155,067
Current assets	269,867	57,385	2,141	329,393
Current liabilities	(1,391)	-	-	(1,391)
Total net assets	<u>423,543</u>	<u>57,385</u>	<u>2,141</u>	<u>483,069</u>

16 Related party transactions

There were no related party transactions in the year.

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £ (As restated)
Income and Endowments from:		
Donations and legacies (analysed below)	620,132	72,540
Other trading activities (analysed below)	53,922	53,531
Investment income (analysed below)	4,139	1,317
Total income	<u>678,193</u>	<u>127,388</u>
Expenditure on:		
Raising funds (analysed below)	(40,764)	(27,192)
Charitable activities (analysed below)	(98,739)	(141,005)
Total expenditure	<u>(139,503)</u>	<u>(168,197)</u>
Net income/(expenditure)	<u>538,690</u>	<u>(40,809)</u>
Net movement in funds	538,690	(40,809)
Reconciliation of funds		
Total funds brought forward	<u>483,069</u>	<u>523,878</u>
Total funds carried forward	<u><u>1,021,759</u></u>	<u><u>483,069</u></u>

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	21,361	17,526
Legacies	95	2,570
Gift aid	4,526	3,894
Grants unrestricted	24,500	39,500
Grants restricted (running costs)	59,650	9,050
Grants restricted (capital development)	510,000	-
	<u>620,132</u>	<u>72,540</u>
<i>Other trading activities</i>		
Fundraising income	53,115	48,278
Sundry income	807	5,253
	<u>53,922</u>	<u>53,531</u>
<i>Investment income</i>		
Bank interest receivable	4,139	1,317
	<u>4,139</u>	<u>1,317</u>
<i>Raising funds</i>		
Fundraising expenses	(24,058)	(17,352)
Fundraising expenses - restricted	(303)	(2,265)
Grant expenses	(16,403)	(7,575)
	<u>(40,764)</u>	<u>(27,192)</u>
<i>Charitable activities</i>		
Volunteer telephone	(362)	(152)
Volunteer telephone - restricted	(1,701)	(1,018)
Recruitment - restricted	(485)	(296)
Training support	(42)	(398)
Training support - restricted	(1,336)	(211)
Volunteer travelling	(3,166)	(8,301)
Volunteer travelling - restricted	(15,786)	(7,686)
Gift aided travel	(16,271)	(14,018)
Volunteer care	-	(494)
Volunteer care - restricted	(1,002)	(561)
Refreshments	-	(663)
Refreshments - restricted	(1,905)	(1,521)
Outreach	(1,556)	(1,378)
Outreach - restricted	(1,033)	(287)
Course costs	-	(27)

This page does not form part of the statutory financial statements.

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
Directors expenses - restricted	(3,029)	-
Redevelopment expenses	-	(17,569)
Rates	(303)	(318)
Rates - restricted	-	(213)
Water	(453)	(413)
Electricity & Gas	(5,886)	(5,839)
Insurance	(1,207)	-
Repairs and Maintenance	(2,481)	(1,404)
Repairs and Maintenance - restricted	-	(504)
Office & meeting expenses	(453)	(573)
Office & meeting expenses - restricted	(2,092)	(354)
PPS	(134)	(238)
PPS - restricted	(412)	(223)
Publicity	(1,463)	(2,046)
Publicity - restricted	(1,135)	(1,212)
SCO Contribution (income)	(24,500)	(62,190)
Sundry and bank charges	(220)	(195)
Cleaning	(972)	(629)
Cleaning - restricted	(16)	-
Fees	(2,211)	(2,754)
Depreciation (freehold property)	(5,694)	(5,694)
Depreciation (F&F)	(1,433)	(1,626)
	<u>(98,739)</u>	<u>(141,005)</u>

Accounts

Charity registration number: 1173481

Samaritans of Cornwall at Truro

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Samaritans of Cornwall at Truro

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Samaritans of Cornwall at Truro

Trustees Report

Reference and Administrative Details

Chairman	S Wilkins
Trustees	H Bevan (Resigned 1 Jan 2023) P Orme S Wilkins A Battleday M Buck J Calverley S Gilchrist M Powlesland (Appointed 11 May 2022) J Beach (Cessation 1 Aug 2022)
Secretary	H Bevan (Resigned 1 Jan 2023)
Charity Registration Number	1173481
Principal Office	19 Treyew Road Truro TR1 2BY
Independent Examiner	Francis Clark LLP Francis Clark LLP Lowin House Tregolls Road Truro Cornwall TR1 2NA

Samaritans of Cornwall at Truro

Trustees Report (continued)

The trustees present their report together with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered with the Charity Commission and is a Charitable Incorporated Organisation.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Appointment of Trustees

All members of the charity (including the Trustees) may make nominations for individuals to stand for election as Trustees. Notice must be given in line with the constitution prior to election at the annual general meeting.

Objectives and aims

The charitable objectives of Samaritans of Cornwall at Truro are to enable persons in Cornwall and the surrounding area as well as elsewhere 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; to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans of Cornwall at Truro are the only branch of the Samaritans in the county; integral to the wider Samaritans 24/7 availability for people in despair or distress or with suicidal feelings. Working to alleviate emotional distress and reducing the incidence of suicidal feelings by having the time to listen, without giving advice or judgement, and providing a confidential opportunity for callers to explore feelings and emotions.

Receiving referrals and working in partnership with other organisations (such as the Cornwall suicide prevention network) we are particularly proud of our awareness raising / preventative work.

Within Cornwall we proactively reach out into the local community, visiting various locations/organisations and talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities, and railway stations. Our awareness and preventative work includes giving talks to groups e.g. young farmers, lions, rotaries, round tables and WIs, as well as taking stands at events.

Within the year 2022 to 2023 we have responded to calls, webchats and emails and kept our branch running almost 24/7. In widening Samaritans' reach and utilising new tools to connect with potentially new audiences the drive to reduce death by suicide is embodied in the branch. We help respond to those in need within Cornwall, alongside feeding into a national network of the wider Samaritans response.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Public benefit statement

Within Cornwall we proactively reach out into the local community (when government guidelines/restrictions allow), visiting various locations/organisations and talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities and railway stations. Our awareness and preventative work includes giving talks to groups e.g. Young Farmers, Lions, Rotaries, Round Tables and WIs, as well as taking stands at events.

We respond to calls, emails and face-to-face walk-ins, keeping our branch running almost 24/7. Within the financial year, the branch started supporting a webchat service - widening Samaritans' reach and utilising new tools to connect with potentially new audiences. Through phone/email/webchat we help respond to those in need within Cornwall, alongside feeding into a national network of Samaritans response.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.



Samaritans of Cornwall at Truro

Trustees Report (continued)

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Samaritans of Cornwall at Truro is run entirely by volunteers; there are no paid positions within the branch. All volunteers have been specially selected and trained. The number of volunteers fluctuates, but we continue to average over 100 volunteers. We have trained a further 39 volunteers within the financial year and have a commitment to train the same number in 23-24. There is always a minimum of two Samaritans on duty for each shift and therefore the volunteer base needs to be broad in number and skillset. Alongside 'listening' the Samaritans maintain a presence across Cornwall as described within the objectives and aims above.

In the period 1st April 2022 to 31st March 2023, the branch has stayed open over 70% of the time and responded to approximately 34,000 calls and multiple emails.

Despite a reduced volunteer body due to the impact of Covid, shifts only close due to volunteer availability; many volunteers doing over and above the minimum Samaritan commitment to ensure closures are kept to a minimum.

Alongside our listening volunteers, our support volunteers are pivotal, taking on roles such as treasurer, organising outreach activities in the community, administration alongside the more obvious fundraising. Fundraising is supported hugely by the market stall at Par Market and the volunteer support to maintain this income stream is integral to the success of the branch.

The Trustees are delighted to have been supported within year by multiple grants that support the ongoing running and development of the charity. We gratefully received a grant of £5,000 from the Foyle Foundation which gave us vital support in a number of core activities.

Within the year the branch has attracted local Patrons to further enhance the profile of the Samaritans of Cornwall at Truro. Rick and Sarah Stein and Richard Madeley have formally joined as Patrons of the branch.

The branch is compliant with national safeguarding procedures.

The statement of financial activities indicates a net deficit of £40,809 compared with a surplus of £56,964 in the previous year.

The trustees are satisfied with the results for the period and with the balance sheet to date.

The Samaritans of Cornwall at Truro branch works closely with the Samaritans Central Charity at Upper Mill, Kingston Road, Ewell, Surrey, KY17 2AF and make an annual contribution to the central office.

FINANCIAL REVIEW

Principal funding sources

All volunteers give their services voluntarily. However it will cost an estimated £118k to run the branch in the financial year 2023/24. We have to raise this money as a branch.

This year, we would have had a healthy surplus down to the prudent expenditure management and great fundraising including from our Par market team which has been severely impeded by the pandemic. However, this became a deficit due to an exceptional increase (from £8,676 to £62,190) of our contribution to Samaritans Central Office.

Samaritans of Cornwall at Truro

Trustees Report (continued)

Reserves policy

The Branch Leadership Team has approved a reserves policy to maintain a sufficient level of services to enable operating activities to be maintained, taking account of the potential risks and contingencies that may arise from time to time. We believe that 0.5 x annual running costs plus £8,000 to be held for a New Branch Contribution would be a reasonable level to maintain. Current free reserves are significantly above this level at £268,476 and the key intentions for these funds are:

- Working capital: to manage cash flows (inflow and outflow) to prevent any interruption to operations or failing to meet obligations to suppliers
- Continuity of charitable activity: to be able to maintain operations if there is a significant shortfall in our fundraising activities, including the potential impact of a dip in the economy.
- Funding for specific liabilities or risks: The Trustees maintain a comprehensive assessment of risks that the organisation faces. Whilst many are insured, some, including continuity of services, are not able to be insured, thus the reserves protect the organisation's ability to recover in the event of one of those risks happening.
- Funding for specific projects: In 2018, accessibility issues were highlighted which made the building unfit for purpose in its current configuration. After consultation with branch volunteers, the BLT decided to increase the reserves to fund work on resolving the accessibility issues.

FUTURE PLANS

Our premises at 19 Treyew Road is currently not completely fit for purpose when we consider the needs of those with disabilities and future development of the service, this is a key strategic focus for the forthcoming year.

The annual report was approved by the trustees of the charity on 19.07.23 and signed on its behalf by:

swilkins

.....

Trustee

Samaritans of Cornwall at Truro

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19.07.23 and signed on its behalf by:

swilkins

.....

Trustee

Type text here

Samaritans of Cornwall at Truro

Independent Examiner's Report to the trustees of Samaritans of Cornwall at Truro

I report to the trustees on my examination of the accounts of Samaritans of Cornwall at Truro for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of Samaritans of Cornwall at Truro you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

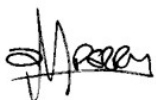
I report in respect of my examination of the Samaritans of Cornwall at Truro's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Samaritans of Cornwall at Truro as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Darren Perry ACA DChA
Chartered Accountant

Francis Clark LLP
Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 8/8/23

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2023

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		63,490	9,050	72,540
Other trading activities		53,531	-	53,531
Investment income	4	<u>1,317</u>	<u>-</u>	<u>1,317</u>
Total income		<u>118,338</u>	<u>9,050</u>	<u>127,388</u>
Expenditure on:				
Raising funds		(24,927)	(2,265)	(27,192)
Charitable activities		<u>(109,350)</u>	<u>(31,655)</u>	<u>(141,005)</u>
Total expenditure		<u>(134,277)</u>	<u>(33,920)</u>	<u>(168,197)</u>
Net expenditure		<u>(15,939)</u>	<u>(24,870)</u>	<u>(40,809)</u>
Net movement in funds		(15,939)	(24,870)	(40,809)
Reconciliation of funds				
Total funds brought forward		<u>439,482</u>	<u>84,396</u>	<u>523,878</u>
Total funds carried forward	14	<u><u>423,543</u></u>	<u><u>59,526</u></u>	<u><u>483,069</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2023

(Including Income and Expenditure Account)

Statement of Financial Activities for the comparative year ending 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		52,455	19,500	71,955
Other trading activities		49,925	-	49,925
Investment income	4	455	-	455
Total income		<u>102,835</u>	<u>19,500</u>	<u>122,335</u>
Expenditure on:				
Raising funds		(11,928)	(6,019)	(17,947)
Charitable activities		<u>(30,974)</u>	<u>(16,450)</u>	<u>(47,424)</u>
Total expenditure		<u>(42,902)</u>	<u>(22,469)</u>	<u>(65,371)</u>
Net income/(expenditure)		<u>59,933</u>	<u>(2,969)</u>	<u>56,964</u>
Net movement in funds		59,933	(2,969)	56,964
Reconciliation of funds				
Total funds brought forward		<u>379,549</u>	<u>87,365</u>	<u>466,914</u>
Total funds carried forward	14	<u><u>439,482</u></u>	<u><u>84,396</u></u>	<u><u>523,878</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

Samaritans of Cornwall at Truro

Balance Sheet

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	155,067	160,887
Current assets			
Debtors	10	1,207	-
Investments	11	85,000	85,000
Cash at bank and in hand	12	243,186	279,341
		329,393	364,341
Creditors: Amounts falling due within one year	13	(1,391)	(1,350)
Net current assets		328,002	362,991
Net assets		483,069	523,878
Funds of the charity:			
Restricted income funds			
Restricted funds		59,526	84,396
Unrestricted income funds			
Unrestricted funds		423,543	439,482
Total funds	14	483,069	523,878

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 19.07.23 and signed on their behalf by:

swilkins
.....

Trustee

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Samaritans of Cornwall at Truro meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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 depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

Charitable activities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Straight line over 50 years
Fixtures and fittings	Straight line over 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	17,526	-	17,526
Legacies	2,570	-	2,570
Gift aid reclaimed	3,894	-	3,894
Grants, including capital grants;			
Grants, including capital grants	39,500	9,050	48,550
Total for 2023	63,490	9,050	72,540
Total for 2022	52,455	19,500	71,955

3 Income from other trading activities

	Unrestricted funds £	Total funds £
Events income;		
Fundraising income	48,278	48,278
Sundry income	5,253	5,253
Total for 2023	53,531	53,531
Total for 2022	49,925	49,925

4 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,317	1,317
Total for 2023	1,317	1,317
Total for 2022	455	455

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Grants	7,575	-	7,575
Fundraising expenses	17,352	2,265	19,617
Total for 2023	24,927	2,265	27,192
Total for 2022	11,928	6,019	17,947

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Telephone	152	1,018	1,170
Recruitment	-	296	296
Training Support	399	211	610
Volunteer Travelling	22,319	7,686	30,005
Volunteer Care	494	561	1,055
Refreshments	663	1,521	2,184
Outreach	1,378	287	1,665
Course Costs	27	-	27
Support Costs	83,918	20,075	103,993
Total for 2023	109,350	31,655	141,005
Total for 2022	30,974	16,450	47,424

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£13,020 (2022: £7,147) of expenses in total were reimbursed to 8 trustees (2022: 9 trustees) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Donations made by the trustees totalled £6,198 for the year (2022 - £2,013).

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

8 Taxation

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

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	284,721	34,833	319,554
Additions	-	1,500	1,500
At 31 March 2023	284,721	36,333	321,054
Depreciation			
At 1 April 2022	126,523	32,144	158,667
Charge for the year	5,694	1,626	7,320
At 31 March 2023	132,217	33,770	165,987
Net book value			
At 31 March 2023	152,504	2,563	155,067
At 31 March 2022	158,198	2,689	160,887

10 Debtors

	2023 £	2022 £
Prepayments	1,207	-

11 Current asset investments

	2023 £	2022 £
Deposit account	85,000	85,000

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	243,186	279,341

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,391	1,350

14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	439,482	118,338	(134,277)	423,543
Restricted funds				
Assura Community Fund	2,442	-	(2,442)	-
Cornwall Business Club	3,000	-	(3,000)	-
Cornwall Community Chest	-	2,650	(509)	2,141
Norman Family Trust	4,000	-	(4,000)	-
Redevelopment Fund	74,954	-	(17,569)	57,385
GWR	-	2,150	(2,150)	-
Arnold Clarke Foundation	-	1,000	(1,000)	-
Kallis	-	2,500	(2,500)	-
Postforce	-	750	(750)	-
Total restricted funds	<u>84,396</u>	<u>9,050</u>	<u>(33,920)</u>	<u>59,526</u>
Total funds	<u>523,878</u>	<u>127,388</u>	<u>(168,197)</u>	<u>483,069</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	379,549	102,835	(42,902)	439,482
Restricted				
Albert Hunt	1,459	-	(1,459)	-
Assura Community Fund	-	5,000	(2,558)	2,442
Cornwall Business Club	-	3,000	-	3,000
Cornwall Community Chest	300	-	(300)	-
Cornwall Community Foundation	1,833	5,000	(6,833)	-
Norman Family Trust	-	4,000	-	4,000
Pears	-	2,500	(2,500)	-
Sobell Foundation	7,819	-	(7,819)	-
Tesco Covid 19 response & bags of help	1,000	-	(1,000)	-
Redevelopment Fund	74,954	-	-	74,954
Total restricted funds	<u>87,365</u>	<u>19,500</u>	<u>(22,469)</u>	<u>84,396</u>
Total funds	<u>466,914</u>	<u>122,335</u>	<u>(65,371)</u>	<u>523,878</u>

The restricted funds above have been awarded for the following purposes:

- Albert Hunt - to fund outreach work;
- Arnold Clarke Foundation - to fund telephone outreach costs;
- Assura Community Fund - to fund volunteer support, training and recruitment;
- Cornwall Business Club - to fund volunteer support, training and recruitment;
- Cornwall Community Chest - to fund the purchase of t-shirts for the National Walk event;
- Cornwall Community Foundation - to fund outreach through phone and internet services;
- GWR - to fund training, outreach and publicity;
- Kallis - to provide funding support for the National Walk;
- Norman Family Trust - to fund the delivery of emergency mental health support;
- Pears - to fund advertising, volunteer support and volunteer training;
- Postforce - to provide funding support for the National Walk;
- Sobell Foundation - to fund outreach work and volunteer support;
- Tesco Covid 19 Response & Bags of help - to fund outreach work and volunteer support;
- Redevelopment Fund - to fund the adaptation to an accessible building for the charity to operate from.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2023 (continued)

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	155,067	-	155,067
Current assets	269,867	59,526	329,393
Current liabilities	(1,391)	-	(1,391)
Total net assets	<u>423,543</u>	<u>59,526</u>	<u>483,069</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	160,887	-	160,887
Current assets	279,945	84,396	364,341
Current liabilities	(1,350)	-	(1,350)
Total net assets	<u>439,482</u>	<u>84,396</u>	<u>523,878</u>

16 Related party transactions

There were no related party transactions in the year.

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	72,540	71,955
Other trading activities (analysed below)	53,531	49,925
Investment income (analysed below)	1,317	455
Total income	<u>127,388</u>	<u>122,335</u>
Expenditure on:		
Raising funds (analysed below)	(27,192)	(17,947)
Charitable activities (analysed below)	<u>(141,005)</u>	<u>(47,424)</u>
Total expenditure	<u>(168,197)</u>	<u>(65,371)</u>
Net (expenditure)/income	<u>(40,809)</u>	<u>56,964</u>
Net movement in funds	(40,809)	56,964
Reconciliation of funds		
Total funds brought forward	<u>523,878</u>	<u>466,914</u>
Total funds carried forward	<u><u>483,069</u></u>	<u><u>523,878</u></u>

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	17,526	24,935
Legacies	2,570	-
Gift aid	3,894	5,020
Grants unrestricted	39,500	22,500
Grants restricted	9,050	19,500
	<u>72,540</u>	<u>71,955</u>
<i>Other trading activities</i>		
Fundraising income	48,278	45,968
Sundry income	5,253	3,957
	<u>53,531</u>	<u>49,925</u>
<i>Investment income</i>		
Bank interest receivable	1,317	455
	<u>1,317</u>	<u>455</u>
<i>Raising funds</i>		
Fundraising expenses	(17,352)	(8,666)
Fundraising expenses - restricted	(2,265)	(4,863)
Grant expenses	(7,575)	(3,262)
Grant expenses - restricted	-	(1,156)
	<u>(27,192)</u>	<u>(17,947)</u>
<i>Charitable activities</i>		
Volunteer telephone	(152)	(1,279)
Volunteer telephone - restricted	(1,018)	(545)
Recruitment - restricted	(296)	-
Training support	(398)	(29)
Training support - restricted	(211)	(1,278)
Volunteer travelling	(8,301)	(3,280)
Volunteer travelling - restricted	(7,686)	-
Gift aided travel	(14,018)	(3,963)
Gift aided travel - restricted	-	(1,709)
Volunteer care	(494)	(169)
Volunteer care - restricted	(561)	(2,172)
Refreshments	(663)	-
Refreshments - restricted	(1,521)	(920)
Outreach	(1,378)	(174)
Outreach - restricted	(287)	(5,649)

This page does not form part of the statutory financial statements.

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
Course costs	(27)	-
Directors expenses	-	(27)
Directors expenses - restricted	-	(114)
Redevelopment expenses	(17,569)	-
Rates	(318)	(478)
Rates - restricted	(213)	(53)
Water	(413)	(467)
Electricity & Gas	(5,839)	(2,508)
Electricity & Gas - restricted	-	(228)
Insurance	-	(1,264)
Repairs and Maintenance	(1,404)	(1,524)
Repairs and Maintenance - restricted	(504)	(1,132)
Office & meeting expenses	(573)	(497)
Office & meeting expenses - restricted	(354)	(411)
PPS	(238)	(57)
PPS - restricted	(223)	(585)
Publicity	(2,046)	-
Publicity - restricted	(1,212)	(1,113)
SCO Contribution (income)	(62,190)	(8,676)
Sundry and bank charges	(195)	2,106
Cleaning	(629)	(187)
Cleaning - restricted	-	(541)
Fees	(2,754)	(1,385)
Depreciation (freehold property)	(5,694)	(5,694)
Depreciation (F&F)	(1,626)	(1,422)
	<u>(141,005)</u>	<u>(47,424)</u>

Accounts

Charity registration number: 1173481

Samaritans of Cornwall at Truro

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Samaritans of Cornwall at Truro

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Samaritans of Cornwall at Truro

Trustees Report

Reference and Administrative Details

Chairman and Trustee	S Wilkins (Appointed 1 Nov 2021)
Trustees	H Bevan (Appointed 2 Feb 2022) P Orme (Appointed 1 Nov 2021) S Wilkins (Appointed 1 Nov 2021) A Battleday M Buck J Calverley S Gilchrist M Powlesland (Appointed 11 May 2022) J Beach (Appointed 11 May 2022) E Marffy (Resigned 31 Oct 2021) S Wright (Resigned 31 Oct 2021) M Ward (Resigned 31 Oct 2021) R Sutton (Resigned 31 Oct 2021) R K Orme (Resigned 2 Feb 2022)
Secretary	H Bevan (Appointed 2 Feb 2022)
Principal Office	19 Treyew Road Truro TR1 2BY
Charity Registration Number	1173481
Independent Examiner	Francis Clark LLP Lowin House Tregolls Road Truro Cornwall TR1 2NA

Samaritans of Cornwall at Truro

Trustees Report

The trustees present their report together with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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 1st January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered with the Charity Commission and is a Charitable Incorporated Organisation.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Appointment of Trustees

All members of the charity (including the Trustees) may make nominations for individuals to stand for election as Trustees. Notice must be given in line with the constitution prior to election at the annual general meeting.

Objectives and aims

The charitable objectives of Samaritans of Cornwall at Truro are to enable persons in Cornwall 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; to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objects.

Samaritans of Cornwall at Truro are the only branch of the Samaritans in the county; integral to the wider Samaritans 24/7 availability for people in despair or distress or with suicidal feelings. Working to alleviate emotional distress and reducing the incidence of suicidal feelings by having the time to listen, without giving advice or judgement, and providing a confidential opportunity for callers to explore feelings and emotions.

Receiving referrals and working in partnership with other organisations (such as the Cornwall Suicide Prevention Network) we are particularly proud of our awareness raising / preventative work.

Samaritans of Cornwall at Truro

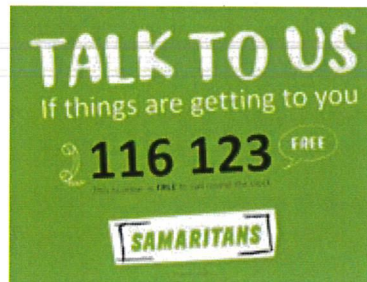
Trustees Report

Public benefit statement

Within Cornwall we proactively reach out into the local community (when government guidelines/restrictions allow), visiting various locations/organisations and talking to the people that need us, where and when they need us. This includes, but is not exclusive to, schools, universities and railway stations. Our awareness and preventative work includes giving talks to groups e.g. Young Farmers, Lions, Rotaries, Round Tables and WIs, as well as taking stands at events.

We respond to calls, emails and face-to-face walk-ins, keeping our branch running almost 24/7. Within the financial year, the branch started supporting a webchat service - widening Samaritans' reach and utilising new tools to connect with potentially new audiences. Through phone/email/webchat we help respond to those in need within Cornwall, alongside feeding into a national network of Samaritans response.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.



Samaritans of Cornwall at Truro

Trustees Report

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Samaritans of Cornwall at Truro is run entirely by volunteers; there are no paid positions within the branch. All volunteers have been specially selected and trained. The number of volunteers fluctuates, never more so than through Covid, but we continue to average over 120 volunteers with a commitment to train another 40 + in the next financial year. There is always a minimum of two Samaritans on duty for each shift.

Within the financial year there has been some change in the make up of the trustee group. A clear plan for the trustee body is integral to the oversight of the Branch Leadership Team, encompassed within that is the number of and skill set of the exiting group and an awareness of any deficit. At the commencement of tenure of the new Branch Director, a review of the existing trustees was undertaken. It was ascertained that Governance and Statutory Reporting was an area without any focus and consideration of inclusive practices was required. A subsequent process saw the appointment of a trustee with a specific governance role within their portfolio. In addition a Deputy Director has been appointed to lead on inclusive practices and their input will be integral to the next appointment.

In the period 1st April 2021 to 31st March 2022, the branch has stayed open over 70% of the time and responded to approximately 30,000 calls and over 2,500 emails.

Despite a reduced volunteer body due to the impact of Covid, shifts only close due to volunteer availability; many volunteers doing over and above the minimum Samaritan commitment to ensure closures are kept to a minimum.

Alongside our listening volunteers, our support volunteers are pivotal, taking on roles such as treasurer, organising outreach activities in the community, administration alongside the more obvious fundraising.

The branch is compliant with national safeguarding procedures.

The statement of financial activities indicates a net income of £56,964 compared with a net income of £87,104 in the previous year.

The trustees are satisfied with the results for the period and with the balance sheet to date.

The Samaritans of Cornwall at Truro branch works closely with the Samaritans Central Charity at Upper Mill, Kingston Road, Ewell, Surrey, KY17 2AF and make an annual contribution to the central office.

FINANCIAL REVIEW

Principal funding sources

All volunteers give their services voluntarily. However it costs around £85,000 on average each year to run the branch. We have to raise this money as a branch.

Through the year, the trustees reviewed the branch's fundraising strategy and through enormous effort from across the team, the level was increased. This is the fifth year in a row of a healthy surplus which is down to the prudent expenditure management and great fundraising including from our Par market team which has been severely impeded by the pandemic.

Samaritans of Cornwall at Truro

Trustees Report

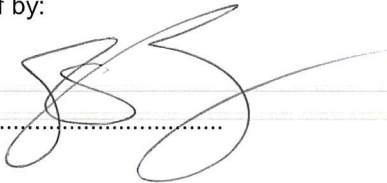
Reserves policy

The Branch Leadership Team has approved a reserves policy to maintain a sufficient level of services to enable operating activities to be maintained, taking account of the potential risks and contingencies that may arise from time to time. We believe that 0.5 x annual running costs would be a reasonable level to maintain.

FUTURE PLANS

Our premises at 19 Treyew Road is currently not completely fit for purpose when we consider the needs of those with disabilities and future development of the service, this is a key strategic focus for the forthcoming year.

The annual report was approved by the trustees of the charity on 10/8/22 and signed on its behalf by:

A handwritten signature in black ink, consisting of stylized, overlapping loops and a long horizontal stroke extending to the right.

Trustee

Samaritans of Cornwall at Truro

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on ...10/8/22... and signed on its behalf by:

.....
Trustee

Samaritans of Cornwall at Truro

Independent Examiner's Report to the trustees of Samaritans of Cornwall at Truro

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of Samaritans of Cornwall at Truro you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

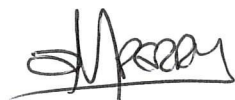
I report in respect of my examination of the Samaritans of Cornwall at Truro's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Samaritans of Cornwall at Truro as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Darren Perry ACA DChA
Chartered Accountant

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 30 August 2022

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2022

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		52,455	19,500	71,955
Other trading activities		49,925	-	49,925
Investment income	4	455	-	455
Total income		<u>102,835</u>	<u>19,500</u>	<u>122,335</u>
Expenditure on:				
Raising funds		(11,928)	(6,019)	(17,947)
Charitable activities		<u>(30,974)</u>	<u>(16,450)</u>	<u>(47,424)</u>
Total expenditure		<u>(42,902)</u>	<u>(22,469)</u>	<u>(65,371)</u>
Net income/(expenditure)		<u>59,933</u>	<u>(2,969)</u>	<u>56,964</u>
Net movement in funds		59,933	(2,969)	56,964
Reconciliation of funds				
Total funds brought forward		<u>379,549</u>	<u>87,365</u>	<u>466,914</u>
Total funds carried forward	14	<u><u>439,482</u></u>	<u><u>84,396</u></u>	<u><u>523,878</u></u>

Samaritans of Cornwall at Truro

Statement of Financial Activities

Year Ended 31 March 2022

(Including Income and Expenditure Account)

Statement of Financial Activities for the comparative year ending 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		133,127	20,966	154,093
Other trading activities		14,188	-	14,188
Investment income	4	537	-	537
Total income		<u>147,852</u>	<u>20,966</u>	<u>168,818</u>
Expenditure on:				
Raising funds		(17,269)	-	(17,269)
Charitable activities		<u>(63,637)</u>	<u>(808)</u>	<u>(64,445)</u>
Total expenditure		<u>(80,906)</u>	<u>(808)</u>	<u>(81,714)</u>
Net income		<u>66,946</u>	<u>20,158</u>	<u>87,104</u>
Net movement in funds		66,946	20,158	87,104
Reconciliation of funds				
Total funds brought forward		<u>312,603</u>	<u>67,207</u>	<u>379,810</u>
Total funds carried forward	14	<u><u>379,549</u></u>	<u><u>87,365</u></u>	<u><u>466,914</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

Samaritans of Cornwall at Truro

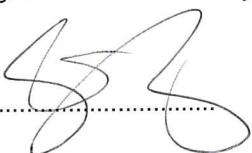
Balance Sheet

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	160,887	168,003
Current assets			
Debtors	10	-	125
Investments	11	85,000	85,000
Cash at bank and in hand	12	279,341	219,686
		<u>364,341</u>	<u>304,811</u>
Creditors: Amounts falling due within one year	13	<u>(1,350)</u>	<u>(5,900)</u>
Net current assets		<u>362,991</u>	<u>298,911</u>
Net assets		<u>523,878</u>	<u>466,914</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	84,396	87,365
Unrestricted income funds			
Unrestricted funds		<u>439,482</u>	<u>379,549</u>
Total funds	14	<u>523,878</u>	<u>466,914</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on

10/8/22
and signed on their behalf by:



Trustee

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Samaritans of Cornwall at Truro 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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 depreciation charges allocated on the portion of the asset's use.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

Charitable activities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Straight line over 50 years
Fixtures and fittings	Straight line over 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and at bank.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	24,935	-	24,935
Gift aid reclaimed	5,020	-	5,020
Grants, including capital grants;			
Grants, including capital grants	22,500	19,500	42,000
Total for 2022	52,455	19,500	71,955
Total for 2021	133,127	20,966	154,093

3 Income from other trading activities

	Unrestricted funds £	Total funds £
Events income;		
Fundraising income	45,968	45,968
Sundry income	3,957	3,957
Total for 2022	49,925	49,925
Total for 2021	14,188	14,188

4 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	455	455
Total for 2022	455	455
Total for 2021	537	537

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Grants	3,262	1,156	4,418
Fundraising expenses	8,666	4,863	13,529
Total for 2022	11,928	6,019	17,947
Total for 2021	17,269	-	17,269

6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Telephone	1,279	545	1,824
Training Support	29	1,278	1,307
Volunteer Travelling	7,244	1,709	8,953
Volunteer Care	169	2,172	2,341
Refreshments	-	920	920
Outreach	173	5,649	5,822
Support Costs	22,080	4,177	26,257
Total for 2022	30,974	16,450	47,424
Total for 2021	63,637	808	64,445

The comparative split of expenditure between cost of raising funds and charitable activities has been revised.

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£7,147 (2021: £9,755) of expenses in total were reimbursed to 9 trustees (2021: 9 trustees) during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Donations made by the trustees totalled £2,013 for the year (2021 - £5,863).

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

8 Taxation

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

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	284,721	34,833	319,554
At 31 March 2022	284,721	34,833	319,554
Depreciation			
At 1 April 2021	120,829	30,722	151,551
Charge for the year	5,694	1,422	7,116
At 31 March 2022	126,523	32,144	158,667
Net book value			
At 31 March 2022	158,198	2,689	160,887
At 31 March 2021	163,892	4,111	168,003

10 Debtors

	2022 £	2021 £
Prepayments	-	125

11 Current asset investments

	2022 £	2021 £
Deposit account	85,000	85,000

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	279,341	219,686

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,350	5,900

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

14 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted funds	379,549	102,835	(42,902)	439,482
Restricted funds				
Albert Hunt	1,459	-	(1,459)	-
Assura Community Fund	-	5,000	(2,558)	2,442
Cornwall Business Club	-	3,000	-	3,000
Cornwall Community Chest 2019/20	300	-	(300)	-
Cornwall Community Foundation	1,833	5,000	(6,833)	-
Norman Family Trust	-	4,000	-	4,000
Pears	-	2,500	(2,500)	-
Sobell Foundation	7,819	-	(7,819)	-
Tesco Covid 19 response & bags of help	1,000	-	(1,000)	-
Relocation Fund	74,954	-	-	74,954
Total restricted funds	<u>87,365</u>	<u>19,500</u>	<u>(22,469)</u>	<u>84,396</u>
Total funds	<u>466,914</u>	<u>122,335</u>	<u>(65,371)</u>	<u>523,878</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted funds	312,603	147,852	(80,906)	379,549
Restricted				
Restricted funds	<u>67,207</u>	<u>20,966</u>	<u>(808)</u>	<u>87,365</u>
Total funds	<u>379,810</u>	<u>168,818</u>	<u>(81,714)</u>	<u>466,914</u>

Samaritans of Cornwall at Truro

Notes to the Financial Statements

Year Ended 31 March 2022

The restricted funds above have been awarded for the following purposes:

- Albert Hunt - to fund outreach work;
- Assura Community Fund - to fund volunteer support, training and recruitment;
- Cornwall Business Club - to fund volunteer support, training and recruitment;
- Cornwall Community Chest - to fund the purchase of t-shirts for the National Walk event;
- Cornwall Community Foundation - to fund outreach through phone and internet services;
- Norman Family Trust - to fund the delivery of emergency mental health support;
- Pears - to fund advertising, volunteer support and volunteer training;
- Sobell Foundation - to fund outreach work and volunteer support;
- Tesco Covid 19 Response & Bags of help - to fund outreach work and volunteer support;
- Relocation Fund - to fund the purchase of, or adaptation to, an accessible building for the charity to operate from.

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	160,887	-	160,887
Current assets	279,945	84,396	364,341
Current liabilities	(1,350)	-	(1,350)
Total net assets	439,482	84,396	523,878

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	168,003	-	168,003
Current assets	217,446	87,365	304,811
Current liabilities	(5,900)	-	(5,900)
Total net assets	379,549	87,365	466,914

16 Related party transactions

There were no related party transactions in the year.

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	71,955	154,093
Other trading activities (analysed below)	49,925	14,188
Investment income (analysed below)	455	537
Total income	122,335	168,818
Expenditure on:		
Raising funds (analysed below)	(17,947)	(17,269)
Charitable activities (analysed below)	(47,424)	(64,445)
Total expenditure	(65,371)	(81,714)
Net income		
	56,964	87,104
Net movement in funds	56,964	87,104
Reconciliation of funds		
Total funds brought forward	466,914	379,810
Total funds carried forward	523,878	466,914

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations	24,935	57,396
Gift aid	5,020	5,731
Grants unrestricted	22,500	70,000
Grants restricted	19,500	20,966
	<u>71,955</u>	<u>154,093</u>
<i>Other trading activities</i>		
Fundraising income	45,968	14,188
Sundry income	3,957	-
	<u>49,925</u>	<u>14,188</u>
<i>Investment income</i>		
Bank interest receivable	455	537
	<u>455</u>	<u>537</u>
<i>Raising funds</i>		
Fundraising expenses	(8,666)	(9,631)
Fundraising expenses - restricted	(4,863)	-
Grant expenses	(3,262)	(7,638)
Grant expenses - restricted	(1,156)	-
	<u>(17,947)</u>	<u>(17,269)</u>
<i>Charitable activities</i>		
Volunteer telephone	(1,279)	(1,912)
Volunteer telephone - restricted	(545)	-
Recruitment	-	(3)
Training support	(29)	(975)
Training support - restricted	(1,278)	-
Volunteer travelling	(3,280)	(8,072)
Gift aided travel	(3,963)	(26,416)
Gift aided travel - restricted	(1,709)	-
Volunteer care	(169)	(881)
Volunteer care - restricted	(2,172)	-
Refreshments	-	(917)
Refreshments - restricted	(920)	-
Outreach	(174)	-
Outreach - restricted	(5,649)	-
Directors expenses	(27)	(507)
Directors expenses - restricted	(114)	-

Samaritans of Cornwall at Truro

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Rates	(478)	(531)
Rates - restricted	(53)	-
Water	(467)	(583)
Electricity & Gas	(2,508)	(3,768)
Electricity & Gas - restricted	(228)	-
Insurance	(1,264)	(1,822)
Repairs and Maintenance	(1,524)	(1,813)
Repairs and Maintenance - restricted	(1,132)	-
Office & meeting expenses	(497)	(2,287)
Office & meeting expenses - restricted	(411)	-
PPS	(57)	(677)
PPS - restricted	(585)	-
Publicity	-	(296)
Publicity - restricted	(1,113)	-
SCO Contribution (income)	(8,676)	(3,882)
Sundry and bank charges	2,106	(141)
Cleaning	(187)	(997)
Cleaning - restricted	(541)	-
Fees	(1,385)	(900)
Depreciation (freehold property)	(5,694)	(4,887)
Depreciation (freehold property) - restricted	-	(808)
Depreciation (F&F)	(1,422)	(1,370)
	<u>(47,424)</u>	<u>(64,445)</u>

Accounts

Sheppards, 22 The Square, The Millfields, Plymouth, PL1 3JX

Tel: 01752 220333 | Fax: 01752 221742 | Email: accounts@sheppardw.co.uk | Web: www.sheppardw.co.uk

■ Business Accounts ■ Payroll Services ■ VAT Services ■ Tax Planning ■ Self Assessment Tax Returns ■ Registered Auditors

Mr Paul Orme
8 Treforest Road
Wadebridge
Cornwall
PL27 7HE

IFS/YLS/S90

20 August 2021

Dear Paul

The Samaritans of Cornwall at Truro –Year Ended 31 March 2021
Report of the Trustees and Financial Statements

We enclose three copies of the revised financial statements for approval. We have prepared these from your books and records, and from the information you gave us. Please let us know of any changes required.

Income

The financial statements show the voluntary income for the period is £154,093 (2020 £68,003). The fundraising events income has increased to £14,188 (2020 £49,588) and deposit interest is £537 (2020 £710). Total incoming resources for the year are £168,818 (2020 £118,301).

Expenditure

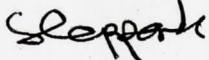
The total expenditure for the period is £81,714 (2020 £90,593) and there is a net surplus for the year ended 31 March 2021 of £87,104 (2020 £27,708).

Please would you:-

1. Keep one copy of financial statements as your master copy.
2. **Please arrange for two copies to be signed and returned to us.**

We also enclose our statement for your kind attention.

Yours sincerely,



Sheppards Accountants Ltd

Enc

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Samaritans of Cornwall at Truro**

Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
Devon
PL1 3JX

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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**Independent Examiner's Report to the Trustees of
Samaritans of Cornwall at Truro**

Independent examiner's report to the trustees of Samaritans of Cornwall at Truro ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Ian Sheppard
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
Devon
PL1 3JX

Date: 21/08/21

Samaritans of Cornwall at Truro

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,127	20,966	154,093	68,003
Other trading activities	2	14,188	-	14,188	49,588
Investment income	3	537	-	537	710
Total		<u>147,852</u>	<u>20,966</u>	<u>168,818</u>	<u>118,301</u>
EXPENDITURE ON					
Raising funds		72,369	808	73,177	80,961
Other		<u>8,537</u>	<u>-</u>	<u>8,537</u>	<u>9,632</u>
Total		<u>80,906</u>	<u>808</u>	<u>81,714</u>	<u>90,593</u>
NET INCOME		<u>66,946</u>	<u>20,158</u>	<u>87,104</u>	<u>27,708</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		312,603	67,207	379,810	352,102
TOTAL FUNDS CARRIED FORWARD		<u><u>379,549</u></u>	<u><u>87,365</u></u>	<u><u>466,914</u></u>	<u><u>379,810</u></u>

The notes form part of these financial statements

Samaritans of Cornwall at Truro

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	135,434	32,569	168,003	175,068
CURRENT ASSETS					
Debtors	8	125	-	125	125
Investments	9	85,000	-	85,000	-
Cash at bank		164,890	54,796	219,686	211,390
		<u>250,015</u>	<u>54,796</u>	<u>304,811</u>	<u>211,515</u>
CREDITORS					
Amounts falling due within one year	10	(5,900)	-	(5,900)	(6,773)
NET CURRENT ASSETS		<u>244,115</u>	<u>54,796</u>	<u>298,911</u>	<u>204,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>379,549</u>	<u>87,365</u>	<u>466,914</u>	<u>379,810</u>
NET ASSETS		<u>379,549</u>	<u>87,365</u>	<u>466,914</u>	<u>379,810</u>
FUNDS	11				
Unrestricted funds				379,549	312,603
Restricted funds				<u>87,365</u>	<u>67,207</u>
TOTAL FUNDS				<u>466,914</u>	<u>379,810</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

Samaritans of Cornwall at Truro

**Balance Sheet - continued
31 March 2021**

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

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

270821

Trustee



SJ WRIGHT

Director.

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Samaritans of Cornwall at Truro

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	<u>14,188</u>	<u>49,588</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>537</u>	<u>710</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>7,065</u>	<u>7,522</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,173	33,830	68,003
Other trading activities	49,588	-	49,588
Investment income	<u>710</u>	<u>-</u>	<u>710</u>
Total	84,471	33,830	118,301
EXPENDITURE ON			
Raising funds	80,153	808	80,961
Other	<u>9,632</u>	<u>-</u>	<u>9,632</u>
Total	89,785	808	90,593
NET INCOME/(EXPENDITURE)	<u>(5,314)</u>	<u>33,022</u>	<u>27,708</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	317,917	34,185	352,102

Samaritans of Cornwall at Truro

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>312,603</u>	<u>67,207</u>	<u>379,810</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>284,721</u>	<u>34,833</u>	<u>319,554</u>
DEPRECIATION			
At 1 April 2020	115,134	29,352	144,486
Charge for year	<u>5,695</u>	<u>1,370</u>	<u>7,065</u>
At 31 March 2021	<u>120,829</u>	<u>30,722</u>	<u>151,551</u>
NET BOOK VALUE			
At 31 March 2021	<u>163,892</u>	<u>4,111</u>	<u>168,003</u>
At 31 March 2020	<u>169,587</u>	<u>5,481</u>	<u>175,068</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>125</u>	<u>125</u>

9. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Unlisted investments	<u>85,000</u>	<u>-</u>

Samaritans of Cornwall at Truro

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued expenses	<u>5,900</u>	<u>6,773</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	312,603	66,946	379,549
Restricted funds			
Restricted	67,207	20,158	87,365
TOTAL FUNDS	<u>379,810</u>	<u>87,104</u>	<u>466,914</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	147,852	(80,906)	66,946
Restricted funds			
Restricted	20,966	(808)	20,158
TOTAL FUNDS	<u>168,818</u>	<u>(81,714)</u>	<u>87,104</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	317,917	(5,314)	312,603
Restricted funds			
Restricted	34,185	33,022	67,207
TOTAL FUNDS	<u>352,102</u>	<u>27,708</u>	<u>379,810</u>

Samaritans of Cornwall at Truro

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,471	(89,785)	(5,314)
Restricted funds			
Restricted	33,830	(808)	33,022
TOTAL FUNDS	<u>118,301</u>	<u>(90,593)</u>	<u>27,708</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	317,917	61,632	379,549
Restricted funds			
Restricted	34,185	53,180	87,365
TOTAL FUNDS	<u>352,102</u>	<u>114,812</u>	<u>466,914</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,323	(170,691)	61,632
Restricted funds			
Restricted	54,796	(1,616)	53,180
TOTAL FUNDS	<u>287,119</u>	<u>(172,307)</u>	<u>114,812</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Samaritans of Cornwall at Truro

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	48,850	27,743
Gift aid	5,731	5,448
Legacies	8,546	982
Grants	90,966	33,830
	154,093	68,003
Other trading activities		
Fundraising events	14,188	49,588
Investment income		
Deposit account interest	537	710
Total incoming resources	168,818	118,301
 EXPENDITURE		
Raising donations and legacies		
Rates and water	1,114	1,000
Insurance	947	873
Light and heat	3,768	3,500
Emergency telephone	1,696	1,889
Postage and stationery	677	857
Sundries	889	955
Volunteer training	976	2,549
Volunteer travel	43,196	32,318
Trustee's expenses	507	1,145
Council meetings	-	1,636
Fundraising	1,134	13,188
Advertising	296	1,905
Local meetings	1,102	1,109
Central Office costs	3,882	6,265
Repairs	2,809	2,893
Office telephone	1,401	1,357
Outreach	1,718	-
Freehold property	5,695	5,695
Fixtures and fittings	1,370	1,827
	73,177	80,961
Support costs		
Management		
Relocation	7,637	8,732
Governance costs		
Accountancy and legal fees	900	900
Total resources expended	81,714	90,593
Net income	87,104	27,708

This page does not form part of the statutory financial statements