

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

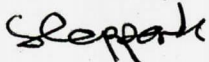
The total expenditure for the period is £81,714 (2020 £90,593) and there is a net surplus for the year ended 31 March 2021 of £87,104 (2020 £27,708).

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**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

**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>

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

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
	<hr/>	<hr/>
	154,093	68,003
Other trading activities		
Fundraising events	14,188	49,588
Investment income		
Deposit account interest	537	710
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	73,177	80,961
Support costs		
Management		
Relocation	7,637	8,732
Governance costs		
Accountancy and legal fees	900	900
	<hr/>	<hr/>
Total resources expended	81,714	90,593
	<hr/>	<hr/>
Net income	87,104	27,708
	<hr/>	<hr/>

This page does not form part of the statutory financial statements