

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

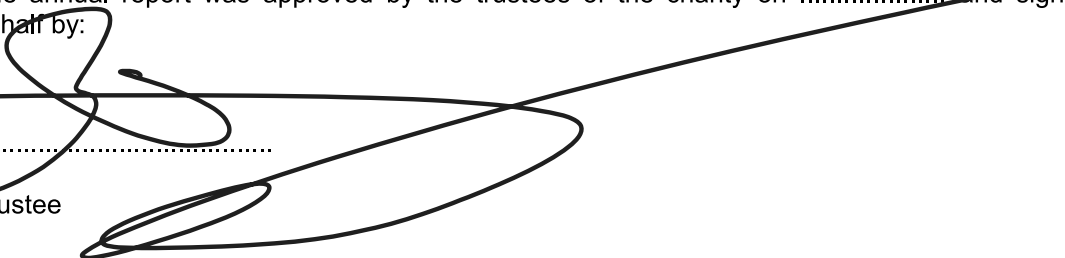
Refurbishment and the building of the training centre on our premise at 19 Treyew Road began in May and will see phases 1-6 completed by 31st March 2025; with phase 7 completing by the summer which will address the need for any equipment upgrades, furnishing the training centre and completion of landscaping.

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.

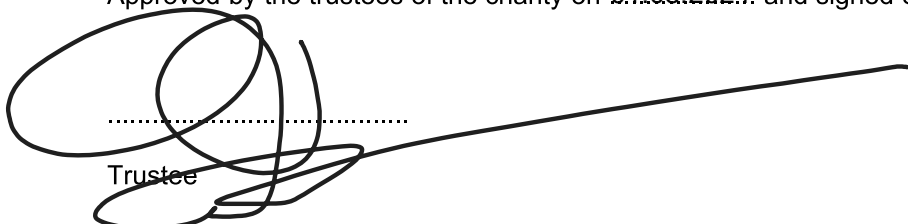
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

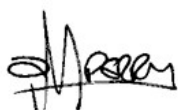
Independent examiner's statement

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
		<u>843,831</u>	<u>329,393</u>
Creditors: Amounts falling due within one year	13	<u>(1,507)</u>	<u>(1,391)</u>
Net current assets		<u>842,324</u>	<u>328,002</u>
Net assets		<u>1,021,759</u>	<u>483,069</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		541,556	2,141
Unrestricted income funds			
Unrestricted funds		<u>480,203</u>	<u>480,928</u>
Total funds	14	<u>1,021,759</u>	<u>483,069</u>

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	<u>(4,139)</u>	<u>(1,317)</u>
		541,678	(34,806)
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>

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

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	<u>50,482</u>	<u>569,650</u>	<u>620,132</u>
Total for 2023	<u>63,490</u>	<u>9,050</u>	<u>72,540</u>

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	<u>53,922</u>	<u>53,922</u>
Total for 2023	<u>53,531</u>	<u>53,531</u>

4 Investment income

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

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	1,507	1,391

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	57,385	-	-	6,307	63,692
Total unrestricted funds	480,928	108,543	(109,268)	-	480,203
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	-	45,000	(23,565)	-	21,435
Total restricted funds	2,141	569,650	(30,235)	-	541,556
Total funds	483,069	678,193	(139,503)	-	1,021,759

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>