

Charity registration number 1173721

**MANCHESTER AND SALFORD SAMARITANS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

## MANCHESTER AND SALFORD SAMARITANS

### LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	I Heaton	
	G Cosgrove	
	M Bussell	
	G Kermode (Ex Officio)	
	J Moor (Ex Officio)	
	Ms A Toomer-McAlpine	(Appointed 26 July 2023)
	Mr R Takhar	(Appointed 26 July 2023)
	Mr A Smith	(Appointed 26 July 2023)
	Dr H Heathfield Porter	(Appointed 26 July 2023)
Charity number	1173721	
Principal address	72-74 Oxford Street Manchester M1 5NH	
Independent examiner	Calibra Accountancy Ltd Unit C Blackett Street Manchester M12 6AE	
Bankers	NatWest 33 Piccadilly Manchester M1 1LR	

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# MANCHESTER AND SALFORD SAMARITANS

## CONTENTS

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	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

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## **MANCHESTER AND SALFORD SAMARITANS**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees present their annual report and financial statements for the year ended 31 March 2024. These financial statements have been prepared in accordance with the accounting policies that comply with the Charity's Constitution and applicable law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

Manchester and Salford Samaritans Charitable Incorporated Organisation (CIO) is an affiliate of Samaritans, which company is registered in England and Wales and limited by guarantee (Registered Office, The Upper Mill, Kingston Road, Ewell, Surrey, KT17 2AF). The affiliate is governed by its Branch Constitution and the work of Samaritans involves the collaboration of Samaritans Central Charity (SCC) and other affiliate branches.

Our vision and that of the SCC, is that fewer people die by suicide. Our mission and the basis on which we conduct our activities, is to be there for people who are struggling to cope and in times of crisis. We provide emotional support to our callers and promote to society, a better understanding of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Financial review**

The Trustees report a deficit of income in comparison with expenditure for the year of £17,980 (2022/2023: a surplus of £5,292).

Overall income decreased by the amount of £18,562.

Expenditure decreased in 2024, from £76,904 to £74,535. Within this was £183 of branch affiliation fees (2023: £3,380 ).

## MANCHESTER AND SALFORD SAMARITANS

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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##### Reserves Policy

The reserves held at 31 March 2023 amounted to £422,324.

The Trustees believe that this level of reserves are required to honour their commitment to be there for people who are struggling to cope in times of crisis and to ensure that fewer people die by suicide. Over the recent pandemic years many more people have struggled to cope and in order to meet those commitments they have approved the following revised reserves policy.

The Trustees feel that it is prudent to target a minimum level of free unrestricted reserves sufficient to cover the full operating costs of the branch for at least one year to include an increase to cover current inflation rates.

The majority of the investment income arises from the rental of one property by one tenant. The Trustees consider that it is prudent to maintain a reserve of one year's rental income in case the property becomes unlet for any period.

The branch property is old and although recent improvements have been made the Trustees feel that it is prudent to maintain a property maintenance reserve equal to 5% of the property value.

The free unrestricted reserves at 31 March 2024 amounted to £73,864, as calculated below ensuring we meet our policy of holding one years running costs.

##### Reserve note

Rent reserve fund	£ 25,000
Property maintenance reserve fund	£ 15,000
Free reserves	<u>£ 73,864</u>
 Total unrestricted designated funds	 £ 113,864
Total restricted designated funds	£ 18,562
Unrestricted tangible fixed assets	<u>£ 289,898</u>
 Total reserves	 <u>£ 422,324</u>

## MANCHESTER AND SALFORD SAMARITANS

### TRUSTEES' REPORT (CONTINUED)

#### *FOR THE YEAR ENDED 31 MARCH 2024*

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#### **Structure, governance and management**

In conjunction with other branches, we are able to provide a 24-hour service by telephone, email, on-line-chat and until the pandemic, a face-to-face presence either in branch or by outreach in the local community. We manage Listener Schemes at HMP Manchester and HMP Forest Bank and help provide emotional support for those within the prison fraternity.

The Trustees who have served during and since the year end are set out below. The Trustees are co-opted and subsequently elected by the branch members at the Annual General Meeting. They meet on a regular basis to discuss strategic issues relating to service provision, finance and funding, training, governance and compliance, infrastructure and many other matters. The Board of Trustees now reflect a breadth of experience, industry and expertise and include some who are not active listening volunteers.

As part of the SCC's overall review of the role of the single Branch Director, throughout the year Manchester and Salford Samaritans has continued to pilot the engagement of Co-Directors on a job-share basis.

The Co-Directors are responsible for the day to day running of the branch and are assisted by the Branch Leadership team (BLT) consisting of Deputy Directors and Team Leaders. Since 31 March 2021, the Co-Directors have appointed several Support Volunteers to assist the charity and the branch, in matters of finance, management, infrastructure and operations. All Trustees and members of the BLT are volunteers.

The Trustees who served during the year and up to the date of signature of the financial statements were:

T Mort	(Resigned 26 July 2023)
R Goodwin	(Resigned 26 July 2023)
J Underhill	(Resigned 26 July 2023)
I Heaton	
G Cosgrove	
M Bussell	
G Kermode (Ex Officio)	
J Moor (Ex Officio)	
Ms A Toomer-McAlpine	(Appointed 26 July 2023)
Mr R Takhar	(Appointed 26 July 2023)
Mr A Smith	(Appointed 26 July 2023)
Dr H Heathfield Porter	(Appointed 26 July 2023)

## MANCHESTER AND SALFORD SAMARITANS

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on page 8 of the accounts. The Financial Activities over the year reflect the spending priorities that are established by the Trustees. The priorities below reflect the values of the Leadership Team and are focussed on ensuring the best possible service for our callers by empowering our volunteers.

1. Delivering the service: Our key priority is to ensure that we are there for callers when they need us most – which has mainly involved increasing the number of volunteers and our night-time hours.
2. Volunteer Recognition: This priority is to make volunteers feel valued for the work they do by offering some small reward for their efforts and to help to build a team spirit at the branch. This involves subsidising the Annual Regional Conference, the AGM & Summer Social and the Christmas Social.
3. Raising Awareness & Fundraising: This priority has two aims. Firstly, to continue to raise awareness of Samaritans especially amongst those groups who may not know about our service and how they can access it. The second aim is that the investment in awareness raising will also attract funding by inspiring people to make donations.

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



G Kermod (Ex Officio)  
Trustee

Date: 9<sup>th</sup> July 2024

## **MANCHESTER AND SALFORD SAMARITANS**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2024***

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

Law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those 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 and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which 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 and trust deed. They are 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 continue to oversee all aspects of governance including financial reviews, budgets and forecasting and maintaining registers for risk management, compliance and health and safety. The Trustees set the expectations of the branch in line with its constitution and the branch and operating agreements with SCC.



## MANCHESTER AND SALFORD SAMARITANS

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF MANCHESTER AND SALFORD SAMARITANS

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I report to the Trustees on my examination of the financial statements of Manchester and Salford Samaritans (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

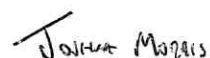
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

 Joshua Morris

Calibra Accountancy Ltd

Unit C  
Blackett Street  
Manchester  
M12 6AE

Dated: 13/8/24

**MANCHESTER AND SALFORD SAMARITANS****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

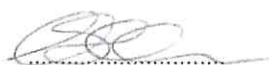
		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	26,455	-	26,455	33,334	18,562	51,896
Charitable activities	4	100	-	100	300	-	300
Investments	5	30,000	-	30,000	30,000	-	30,000
<b>Total income</b>		<b>56,555</b>	<b>-</b>	<b>56,555</b>	<b>63,634</b>	<b>18,562</b>	<b>82,196</b>
<b>Expenditure on:</b>							
Charitable activities	6	74,535	-	74,535	76,904	-	76,904
<b>Total expenditure</b>		<b>74,535</b>	<b>-</b>	<b>74,535</b>	<b>76,904</b>	<b>-</b>	<b>76,904</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>(17,980)</b>	<b>-</b>	<b>(17,980)</b>	<b>(13,270)</b>	<b>18,562</b>	<b>5,292</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		421,742	18,562	440,304	435,012	-	435,012
<b>Fund balances at 31 March 2024</b>		<b>403,762</b>	<b>18,562</b>	<b>422,324</b>	<b>421,742</b>	<b>18,562</b>	<b>440,304</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**MANCHESTER AND SALFORD SAMARITANS****BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		289,898		297,545
<b>Current assets</b>					
Debtors	13	7,863		10,656	
Cash at bank and in hand		137,585		144,033	
		145,448		154,689	
<b>Creditors: amounts falling due within one year</b>	14	(13,022)		(11,930)	
<b>Net current assets</b>			132,426		142,759
<b>Total assets less current liabilities</b>			422,324		440,304
<b>Net assets excluding pension liability</b>			422,324		440,304
<b>The funds of the charity</b>					
Restricted income funds	15	18,562		18,562	
Unrestricted funds		403,762		421,742	
		422,324		440,304	

The financial statements were approved by the Trustees on .....


G Kermode (Ex Officio)  
Trustee

## MANCHESTER AND SALFORD SAMARITANS

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

The Charity is an affiliate of Samaritans, a company registered in England & Wales and limited by guarantee.

##### 1.1 Accounting convention

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## MANCHESTER AND SALFORD SAMARITANS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Fixtures and fittings	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****1 Accounting policies****(Continued)*****Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	19,215	26,860	18,562	45,422
Prison grants	7,240	6,474	-	6,474
	<u>26,455</u>	<u>33,334</u>	<u>18,562</u>	<u>51,896</u>

**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****4 Charitable activities**

	2024 £	2023 £
Sale of goods	100	300

**5 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	30,000	30,000

**6 Charitable activities**

	2024 £	2023 £
Depreciation and impairment	8,392	10,710
Office Running Costs	3,395	3,443
Administration staff	12,745	10,297
Telephone	1,793	3,478
Travel Expenses	13,521	11,174
Prisons	2,693	2,142
Consumables, coffee etc	4,170	2,274
Training & Conferences	830	4,450
Premises & Services	8,905	11,608
Branch Affiliation Fees	183	3,380
Property Insurance	4,472	4,184
Sundry	2,892	2,513
Repairs & Maintenance	6,987	2,445
Fundraising costs	1,019	757
	<u>71,997</u>	<u>72,855</u>
Share of governance costs (see note 7)	2,538	4,049
	<u>74,535</u>	<u>76,904</u>

**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****7 Support costs**

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Independent examiners fees	-	600	600	-	600
Accountancy fees	-	1,938	1,938	-	3,449
	<u>-</u>	<u>2,538</u>	<u>2,538</u>	<u>-</u>	<u>4,049</u>
Analysed between Charitable activities	-	2,538	2,538	-	4,049
	<u>-</u>	<u>2,538</u>	<u>2,538</u>	<u>-</u>	<u>4,049</u>

Governance costs includes payments to the independent examiners of £600 (2023: £600) for fees.

**8 Net movement in funds**

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	8,392	10,710
	<u>8,392</u>	<u>10,710</u>

**9 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**10 Employees**

The average monthly number of employees during the year was 1 (2023: 1).

There were no employees whose annual remuneration was more than £60,000.

**11 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****12 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	416,227	60,051	476,278
Additions	-	745	745
At 31 March 2024	416,227	60,796	477,023
<b>Depreciation and impairment</b>			
At 1 April 2023	118,685	60,048	178,733
Depreciation charged in the year	8,322	70	8,392
At 31 March 2024	127,007	60,118	187,125
<b>Carrying amount</b>			
At 31 March 2024	289,220	678	289,898
At 31 March 2023	297,542	3	297,545

**13 Debtors**

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	-	2,786
Prepayments and accrued income	7,863	7,870
	7,863	10,656

**14 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	5,376	316
Other creditors	4,025	3,988
Accruals and deferred income	3,621	7,626
	13,022	11,930

**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****15 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	At 31 March 2024 £
	18,562	-	18,562
	<u>18,562</u>	<u>-</u>	<u>18,562</u>
Previous year:	At 1 April 2022 £	Incoming resources £	At 31 March 2023 £
	-	18,562	18,562
	<u>-</u>	<u>18,562</u>	<u>18,562</u>

**16 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	421,742	56,555	(74,535)	403,762
	<u>421,742</u>	<u>56,555</u>	<u>(74,535)</u>	<u>403,762</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	435,012	63,634	(76,904)	421,742
	<u>435,012</u>	<u>63,634</u>	<u>(76,904)</u>	<u>421,742</u>

**17 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	289,898	-	289,898
Current assets/(liabilities)	113,864	18,562	132,426
	<u>403,762</u>	<u>18,562</u>	<u>422,324</u>

**MANCHESTER AND SALFORD SAMARITANS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****17 Analysis of net assets between funds****(Continued)**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Tangible assets	297,545	-	297,545
Current assets/(liabilities)	124,197	18,562	142,759
	<u>421,742</u>	<u>18,562</u>	<u>440,304</u>

**18 Related party transactions**

G Cosgrove is a trustee of Manchester and Salford Samaritans and a director of Champion Consulting Limited. Champion Consulting Limited supplied consultancy and payroll services in the sum of £1,380 (2023: £1,250).