

CHARITY REGISTRATION NUMBER: 1174414

**North Devon and North Cornwall Samaritans**  
**Unaudited Financial Statements**  
**31 March 2021**

**THOMAS WESTCOTT**

Chartered Accountants

47 Boutport Street

Barnstaple

Devon

EX31 1SQ

# **North Devon and North Cornwall Samaritans**

## **Financial Statements**

**Year ended 31 March 2021**

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# **North Devon and North Cornwall Samaritans**

## **Trustees' Annual Report**

**Year ended 31 March 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### **Reference and administrative details**

**Registered charity name** North Devon and North Cornwall Samaritans

**Charity registration number** 1174414

**Principal office** 2 Summerland Street  
Barnstaple  
Devon  
EX32 8JJ

**The trustees** Anna Flynn  
Elizabeth Stock  
Frances Jones  
Clive Pedwell  
Christine Lucas  
Debbie Lawson  
Jacqueline Mead (Resigned 1 July 2020)

**Company secretary** Christine Lucas

**Independent examiner** Catherine Williams ACA DChA  
Thomas Westcott Chartered Accountants  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

# **North Devon and North Cornwall Samaritans**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2021**

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

#### **Status**

The North Devon & North Cornwall Samaritans were registered as a CIO on 29 August 2017. The charity had previously been registered as an unincorporated charity until this date. All assets of the unincorporated charity were transferred to the CIO, the unincorporated charity has now been linked by the Charity Commission to the CIO, its registration number is now 1174414-1

#### **Organisational Structure**

The trustees of The Samaritans of North Devon & North Cornwall Samaritans appointed by a majority of the members at the charity's Annual General Meeting. All members are circulated with invitations to nominate trustees prior to the Annual General Meeting requesting nominations for the Annual General Meeting.

The Trustees meet approximately every six weeks. There are no management committees to who day to day management of the charity is delegated.

Although there is no formal induction process for new trustees, they are provided with the model constitution of the Samaritans. There is a course provided nationally by the organisation every few years which Trustees can attend if they so wish.

#### **Related Parties**

The Charity is dependant on the members of the North Devon & North Cornwall Samaritans, who provide services voluntarily, to enable the charity to fulfill its commitments referred to in this trustees report. Many thanks are given to these unpaid volunteers who give their time freely.

#### **Governance and Internal Control**

The trustees have conducted their own review of the known major risks to which the charity is exposed and systems have been established to mitigate those risks.

#### **Objectives and activities**

##### **Charitable Objectives**

The objectives of North Devon & North Cornwall Samaritans are to provide a 24 hour listening and befriending service assist persons who are suicidal, despairing, lonely and depressed, through volunteers and trustees of the Charity, thus reducing the incidence of suicide. This is incorporated into their own governing document.

#### **Achievements and performance**

##### **Review of Activities and Achievements**

During the year, the Charity has continued to provide a 24 hour listening and befriending service for the suicidal, lonely and depressed through volunteers and trustees of the charity.

The charity plans continuing the objects and activities as outlined above in forthcoming years.

During the year, the charity responded to 16,388 contacts (including face to face, phone calls, texts and emails). Of these contacts, 12,515 were phone calls, 2,100 emails and 1,773 sms. The average number of AVL's was 88. The branch was open for 4,145 hours with 8,313 hours of volunteers time and had 75 Ad hoc closures.

# North Devon and North Cornwall Samaritans

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Achievements and performance *(continued)*

#### Public Benefit

The Trustees consider that the objects of the charity, as stated above, comply with Charities and Public Benefit: Summary Guidance for Charity trustees (January 2008).

The Trustees unanimously agree that the requirement for due regard to the Public Benefit guidance has been satisfied.

#### Financial review

The charity had net incoming resources for the year of £7,099 (2020 net outgoing resources of £8,565).

At the year end, total unrestricted reserves stood at £108,377 (2020 - £102,278). However, of this sum £36,956 has been designated as a freehold property reserve as it cannot be used to fund expenditure without being sold. The Trustees have also designated £25,000 to be set aside for future property repairs to the building.

#### Reserves

Sufficient funds are held to ensure the resources are available to meet all expected and known expenditure for the following year. Unrestricted reserves of £46,421 were held at year end, this would be expected to cover 4 years expenditure with the exception of repairs.

The trustees have created a designated reserve to show the value of the freehold property on the Balance Sheet. As at 31 March 2021 designated funds of £36,956 were held. This is to show the element of the reserves which are not readily available to the trustees for use in running the charity.

The Trustees have also designated fund of £25,000 to cover the cost of building repairs.

#### Investment Powers, Policy and Performance

The trustees have the power to invest monies when they have surplus funds and as they feel is appropriate for the charity.

#### Plans for Future periods

To continue to provide a 24 hour listening and befriending service for the suicidal, lonely and depressed through volunteers and trustees of the charity.

#### Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 21 to the financial statements.

The trustees' annual report was approved on 15/10/2021 ..... and signed on behalf of the board of trustees by:

*C. D. Lucas*

Mrs Christine Lucas  
Trustee

# North Devon and North Cornwall Samaritans

## Independent Examiner's Report to the Trustees of North Devon and North Cornwall Samaritans

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of North Devon and North Cornwall Samaritans ('the charity') for the year ended 31 March 2021.

### 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 Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the 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 accounts to be reached.

*C Williams*

Catherine Williams ACA DChA  
Thomas Westcott Chartered Accountants  
Independent Examiner  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

*22<sup>nd</sup> October 2021*

# North Devon and North Cornwall Samaritans

## Statement of Financial Activities

Year ended 31 March 2021

|   |      | Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | Total funds<br>£ | 2020<br>Total funds<br>£ |
|---|------|----------------------------|----------------------------------|------------------|--------------------------|
|   | Note |                            |                                  |                  |                          |
| <b>Income and endowments</b>            |      |                            |                                  |                  |                          |
| Donations and legacies                  | 4    | 22,383                     | 1,000                            | 23,383           | 10,219                   |
| Other trading activities                | 5    | 6,010                      | —                                | 6,010            | 6,821                    |
| Investment income                       | 6    | 46                         | —                                | 46               | 219                      |
| <b>Total income</b>                     |      | <u>28,439</u>              | <u>1,000</u>                     | <u>29,439</u>    | <u>17,259</u>            |
| <b>Expenditure</b>                      |      |                            |                                  |                  |                          |
| Expenditure on raising funds:           |      |                            |                                  |                  |                          |
| Costs of raising donations and legacies | 7    | 2,747                      | —                                | 2,747            | 3,128                    |
| Expenditure on charitable activities    | 8,9  | 19,593                     | —                                | 19,593           | 22,696                   |
| <b>Total expenditure</b>                |      | <u>22,340</u>              | <u>—</u>                         | <u>22,340</u>    | <u>25,824</u>            |
| <b>Net income/(expenditure)</b>         |      | <u>6,099</u>               | <u>1,000</u>                     | <u>7,099</u>     | <u>(8,565)</u>           |
| Transfers between funds                 |      | 1,000                      | (1,000)                          | —                | —                        |
| <b>Net movement in funds</b>            |      | <u>7,099</u>               | <u>—</u>                         | <u>7,099</u>     | <u>(8,565)</u>           |
| <b>Reconciliation of funds</b>          |      |                            |                                  |                  |                          |
| Total funds brought forward             |      | 102,278                    | —                                | 102,278          | 110,843                  |
| <b>Total funds carried forward</b>      |      | <u>109,377</u>             | <u>—</u>                         | <u>109,377</u>   | <u>102,278</u>           |

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 16 form part of these financial statements.

# North Devon and North Cornwall Samaritans

## Statement of Financial Position

31 March 2021

|   | Note | 2021<br>£     | £              | 2020<br>£      |
|---|------|---------------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |               |                |                |
| Tangible fixed assets                                 | 15   |               | 39,572         | 40,622         |
| <b>Current assets</b>                                 |      |               |                |                |
| Debtors   | 16   | 636           |                | —              |
| Cash at bank and in hand                              |      | <u>74,359</u> |                | <u>63,814</u>  |
|   |      | <u>74,995</u> |                | <u>63,814</u>  |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>5,190</u>  |                | <u>2,158</u>   |
| <b>Net current assets</b>                             |      |               | <u>69,805</u>  | <u>61,656</u>  |
| <b>Total assets less current liabilities</b>          |      |               | <u>109,377</u> | <u>102,278</u> |
| <b>Net assets</b>                                     |      |               | <u>109,377</u> | <u>102,278</u> |
| <b>Funds of the charity</b>                           |      |               |                |                |
| Unrestricted funds                                    |      |               | <u>109,377</u> | <u>102,278</u> |
| <b>Total charity funds</b>                            | 19   |               | <u>109,377</u> | <u>102,278</u> |

These financial statements were approved by the board of trustees and authorised for issue on 14/10/2021....., and are signed on behalf of the board by:

*Lizzie Stock*

Mrs Elizabeth Stock  
Trustee

The notes on pages 7 to 16 form part of these financial statements.



# **North Devon and North Cornwall Samaritans**

## **Notes to the Financial Statements**

**Year ended 31 March 2021**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is 2 Summerland Street, Barnstaple, Devon, EX32 8JJ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Disclosure exemptions**

The charity is classed as a small charity under FRS102 SORP and as a result has taken advantage of disclosure exemptions including the exemption from preparing a cashflow statement.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

Designated funds are unrestricted funds are earmarked by the Trustees for particular purposes.

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and are included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled for the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by the volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which it is receivable.

Income from investments is included in the year which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

#### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

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.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |                     |
|-----------------------|---------------------|
| Land and Buildings    | - 2% straight line  |
| Fixtures and Fittings | - 20% straight line |

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

### 4. Donations and legacies

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>        |                            |                          |                          |
| Donations & gifts       | 17,708                     | –                        | 17,708                   |
| <b>Legacies</b>         |                            |                          |                          |
| Legacies                | 1,675                      | –                        | 1,675                    |
| <b>Grants</b>           |                            |                          |                          |
| Grants Receivable       | 2,000                      | 1,000                    | 3,000                    |
| Government grant income | 1,000                      | –                        | 1,000                    |
|                         | <u>22,383</u>              | <u>1,000</u>             | <u>23,383</u>            |
|                         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
| <b>Donations</b>        |                            |                          |                          |
| Donations & gifts       | 9,219                      | –                        | 9,219                    |
| <b>Legacies</b>         |                            |                          |                          |
| Legacies                | 1,000                      | –                        | 1,000                    |
| <b>Grants</b>           |                            |                          |                          |
| Grants Receivable       | –                          | –                        | –                        |
| Government grant income | –                          | –                        | –                        |
|                         | <u>10,219</u>              | <u>–</u>                 | <u>10,219</u>            |

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 5. Other trading activities

|                    | Unrestricted<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>2020 |
|--------------------|-----------------------|---------------------|-----------------------|---------------------|
|                    | £                     | £                   | £                     | £                   |
| Fundraising events | 3,248                 | 3,248               | 3,357                 | 3,357               |
| Tin raffle         | —                     | —                   | 603                   | 603                 |
| Lottery income     | 2,762                 | 2,762               | 2,861                 | 2,861               |
|                    | <u>6,010</u>          | <u>6,010</u>        | <u>6,821</u>          | <u>6,821</u>        |

### 6. Investment income

|                          | Unrestricted<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>2020 |
|--------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                          | £                     | £                   | £                     | £                   |
| Bank interest receivable | 46                    | 46                  | 219                   | 219                 |

### 7. Costs of raising donations and legacies

|                           | Unrestricted<br>Funds | Total Funds<br>2021 | Unrestricted<br>Funds | Total Funds<br>2020 |
|---------------------------|-----------------------|---------------------|-----------------------|---------------------|
|                           | £                     | £                   | £                     | £                   |
| Water, light & heat       | 140                   | 140                 | 127                   | 127                 |
| Repairs & renewals        | 151                   | 151                 | 244                   | 244                 |
| Insurance                 | 59                    | 59                  | —                     | —                   |
| Advertising and publicity | 566                   | 566                 | 1,228                 | 1,228               |
| Telephone                 | 312                   | 312                 | 206                   | 206                 |
| Internet                  | 3                     | 3                   | 13                    | 13                  |
| Depreciation              | 194                   | 194                 | 192                   | 192                 |
| Lottery winnings          | 1,263                 | 1,263               | 1,066                 | 1,066               |
| Provisions                | 59                    | 59                  | 52                    | 52                  |
|                           | <u>2,747</u>          | <u>2,747</u>        | <u>3,128</u>          | <u>3,128</u>        |

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 8. Expenditure on charitable activities by fund type

|   | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Providing a 24 hour listening and befriending service | 11,158                     | 11,158                   | 13,271                     | 13,271                   |
| Support costs   | 8,435                      | 8,435                    | 9,425                      | 9,425                    |
|   | <u>19,593</u>              | <u>19,593</u>            | <u>22,696</u>              | <u>22,696</u>            |

### 9. Expenditure on charitable activities by activity type

|   | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2021<br>£ | Total fund<br>2020<br>£ |
|---|---|--------------------|--------------------------|-------------------------|
| Providing a 24 hour listening and befriending service | 11,158                                    | 8,435              | 19,593                   | 22,696                  |

### 10. Analysis of support costs

|                        | Support costs<br>£ | Total 2021<br>£ | Total 2020<br>£ |
|------------------------|--------------------|-----------------|-----------------|
| Governance costs       | 5,124              | 5,124           | 4,977           |
| Water, light and heat  | 140                | 140             | 127             |
| Repairs and renewals   | 151                | 151             | 244             |
| Insurance              | 59                 | 59              | —               |
| Accountancy fees       | 564                | 564             | 690             |
| Telephone and internet | 315                | 315             | 218             |
| Depreciation           | 194                | 194             | 192             |
| Provisions             | 58                 | 58              | 52              |
| Postage and stationery | 636                | 636             | 971             |
| General costs          | 1,194              | 1,194           | 1,954           |
|                        | <u>8,435</u>       | <u>8,435</u>    | <u>9,425</u>    |

### 11. Net income/(expenditure)

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

|                                       | 2021<br>£    | 2020<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>1,935</u> | <u>1,918</u> |

### 12. Independent examination fees

|  | 2021<br>£  | 2020<br>£ |
|--|------------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>660</u> | <u>—</u>  |

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 13. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

During the period the charity had no employees (2020: £Nil)

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 14. Trustee remuneration and expenses

No wages or salaries have been paid to Trustees during the year. During the year expenses were reimbursed against receipts to Trustees for costs incurred on behalf of the charity.

#### 15. Tangible fixed assets

|                         | Land and<br>buildings<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£    |
|-------------------------|----------------------------|-------------------------------|---------------|
| <b>Cost</b>             |                            |                               |               |
| At 1 April 2020         | 40,168                     | 21,216                        | <b>61,384</b> |
| Additions               | —                          | 885                           | <b>885</b>    |
| <b>At 31 March 2021</b> | <b>40,168</b>              | <b>22,101</b>                 | <b>62,269</b> |
| <b>Depreciation</b>     |                            |                               |               |
| At 1 April 2020         | 2,409                      | 18,353                        | <b>20,762</b> |
| Charge for the year     | 803                        | 1,132                         | <b>1,935</b>  |
| <b>At 31 March 2021</b> | <b>3,212</b>               | <b>19,485</b>                 | <b>22,697</b> |
| <b>Carrying amount</b>  |                            |                               |               |
| <b>At 31 March 2021</b> | <b>36,956</b>              | <b>2,616</b>                  | <b>39,572</b> |
| At 31 March 2020        | <b>37,759</b>              | <b>2,863</b>                  | <b>40,622</b> |

#### 16. Debtors

|                                | 2021<br>£  | 2020<br>£ |
|--------------------------------|------------|-----------|
| Prepayments and accrued income | <b>636</b> | —         |

#### 17. Creditors: amounts falling due within one year

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <b>5,190</b> | <b>2,158</b> |

# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

|   | 2021<br>£    | 2020<br>£ |
|---|--------------|-----------|
| Recognised in income from donations and legacies: |              |           |
| Government grants income                          | <u>1,000</u> | <u>—</u>  |

### 19. Analysis of charitable funds

| Unrestricted funds           |                         |               |                  |                |                          |
|------------------------------|-------------------------|---------------|------------------|----------------|--------------------------|
|                              | At<br>1 April 2020<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2021<br>£ |
| General funds                | 39,519                  | 28,439        | (21,537)         | 1,000          | 47,421                   |
| Building fund                | 25,000                  | —             | —                | —              | 25,000                   |
| Freehold property<br>reserve | 37,759                  | —             | (803)            | —              | 36,956                   |
|                              | <u>102,278</u>          | <u>28,439</u> | <u>(22,340)</u>  | <u>1,000</u>   | <u>109,377</u>           |

  

|                              | At<br>1 April 2019<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2020<br>£ |
|------------------------------|-------------------------|---------------|------------------|----------------|--------------------------|
| General funds                | 47,281                  | 17,259        | (25,021)         | —              | 39,519                   |
| Building fund                | 25,000                  | —             | —                | —              | 25,000                   |
| Freehold property<br>reserve | 38,562                  | —             | (803)            | —              | 37,759                   |
|                              | <u>110,843</u>          | <u>17,259</u> | <u>(25,824)</u>  | <u>—</u>       | <u>102,278</u>           |

#### Purposes of designated funds

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

A building funds has been set up to cover the cost of building repairs.

The Freehold Property Reserve reflects the Balance Sheet value of the freehold property which cannot be used to fund expenditure without being sold.



# North Devon and North Cornwall Samaritans

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 19. Analysis of charitable funds *(continued)*

#### Restricted funds

|                       | At<br>1 April 2020 | Income | Expenditure | Transfers | At 31 March<br>2021 |
|-----------------------|--------------------|--------|-------------|-----------|---------------------|
|                       | £                  | £      | £           | £         | £                   |
| Bideford Bridge Trust | —                  | 1,000  | —           | (1,000)   | —                   |

|                       | At<br>1 April 2019 | Income | Expenditure | Transfers | At 31 March<br>2020 |
|-----------------------|--------------------|--------|-------------|-----------|---------------------|
|                       | £                  | £      | £           | £         | £                   |
| Bideford Bridge Trust | —                  | —      | —           | —         | —                   |

#### Purposes of restricted funds

### 20. Analysis of net assets between funds

|                            | Unrestricted<br>Funds | Total Funds<br>2021 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Tangible fixed assets      | 39,572                | 39,572              |
| Current assets             | 74,995                | 74,995              |
| Creditors less than 1 year | (5,190)               | (5,190)             |
| <b>Net assets</b>          | <b>109,377</b>        | <b>109,377</b>      |

|                            | Unrestricted<br>Funds | Total Funds<br>2020 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Tangible fixed assets      | 40,622                | 40,622              |
| Current assets             | 63,814                | 63,814              |
| Creditors less than 1 year | (2,158)               | (2,158)             |
| <b>Net assets</b>          | <b>102,278</b>        | <b>102,278</b>      |

# **North Devon and North Cornwall Samaritans**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2021**

### **21. Post balance sheet events**

It should be noted that, at the date of preparation of the financial statements, the instability factor relating to the health emergency due to the spread of Coronavirus should not be underestimated. There have been no adjusting events identified whilst preparing the accounts

The charity has reviewed the scenario and evaluated the management actions to mitigate the impact to their operations. The charity has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity. The repercussions on any adjustments to the financial statements are currently not determinable in light of the volatility of the scenario and the continuous evolution of the market, these will be reflected in the 2022 results.

### **22. Related parties**

During the year the charity has undertaken no related party transactions.