

CHARITY REGISTRATION NUMBER: 1174414

North Devon and North Cornwall Samaritans

Unaudited Financial Statements

31 March 2022

WESTCOTTS

Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

North Devon and North Cornwall Samaritans

Financial Statements

Year ended 31 March 2022

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North Devon and North Cornwall Samaritans

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

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	(Resigned 5 April 2022)
	Elizabeth Stock	(Resigned 30 September 2021)
	Frances Jones	(Resigned 5 April 2022)
	Clive Pedwell	
	Christine Lucas	(Resigned 5 April 2022)
	Debbie Lawson	(Resigned 5 April 2022)
	Ruth Arnold	
	Neil Warburton	(Appointed 31 August 2022)
	Rob Leighfield	(Appointed 5 April 2022)
Independent examiner	Catherine Williams ACA DChA Westcotts Chartered Accountants 47 Boutport Street Barnstaple Devon EX31 1SQ	

North Devon and North Cornwall Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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 an online training course provided nationally by the organisation which Trustees all attend when they are appointed. In addition, then sign a fit and proper declaration after reading the trustees responsibility document. We also complete a full criminal records bureau check.

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.

North Devon and North Cornwall Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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, despairing, lonely and depressed through volunteers and Trustees of the charity.

The Charity plans continuing the objectives and activities as outlined above in the forthcoming years.

During the year the Charity responded to 14,047 contacts (phone calls and emails). Of these contacts 12,686 were phone calls and 1361 emails. The average number of Available Volunteers (AVL's) was 88. The branch was open for 4,836 hours with over 15,000 hours of volunteers time and had 75 ad hoc closures. All of the closures were based around illness or other short notice inability to attend and after a request to all volunteers for extra support.

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 £16,025 (2021 net income of £7,099).

At the year end, total reserves stood at £125,402 (2021 - £109,377).

However, of this sum £36,153 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 £64,249 were held at year end, this would be expected to cover 18 months expenditure with the exception of repairs.

As at 31st March 2022 £66,701 was held in interest-bearing accounts. Plans for the year 22/23 include releasing this reserve as part of the funds allocated to the freehold property rebuild, along with further dedicated fund raising.

The Trustees have created a designated fixed reserve to show the value of the freehold property on the Balance Sheet. As at 31 March 2022 the value of £36,153 were allocated to this designated reserve. This is to show the element of the reserves which are not readily available to the Trustees for use in running the Charity.

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.

North Devon and North Cornwall Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review *(continued)*

Plans for future periods

To continue to provide a 24 hour listening and befriending service for the suicidal, despairing, lonely and depressed through volunteers and Trustees of the Charity. To expand the Charity's services to the local community, via Outreach, by working in concert with like-minded organisations to promote the Charity's Objectives.

The trustees' annual report was approved on 21/11/2022 and signed on behalf of the board of trustees by:



Neil Warburton
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 2022

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 2022.

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.



Catherine Williams ACA DChA
Westcotts
Independent Examiner
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

5th December 2022

North Devon and North Cornwall Samaritans

Statement of Financial Activities

Year ended 31 March 2022

		2022	2021
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	21,528	23,383
Other trading activities	5	16,621	6,010
Investment income	6	17	46
Total income		38,166	29,439
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	3,431	2,747
Expenditure on charitable activities	8,9	18,710	19,593
Total expenditure		22,141	22,340
Net income and net movement in funds		16,025	7,099
Reconciliation of funds			
Total funds brought forward		109,377	102,278
Total funds carried forward		125,402	109,377

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

The notes on pages 8 to 16 form part of these financial statements.

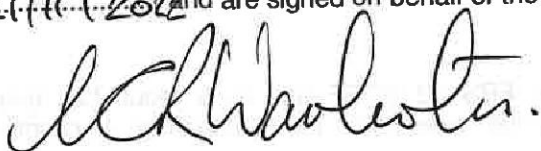
North Devon and North Cornwall Samaritans

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	38,187	39,572
Current assets			
Debtors	16	—	636
Cash at bank and in hand		92,405	74,359
		<u>92,405</u>	<u>74,995</u>
Creditors: amounts falling due within one year	17	<u>5,190</u>	<u>5,190</u>
Net current assets		<u>87,215</u>	<u>69,805</u>
Total assets less current liabilities		<u>125,402</u>	<u>109,377</u>
Net assets		<u>125,402</u>	<u>109,377</u>
Funds of the charity			
Unrestricted funds		125,402	109,377
Total charity funds	19	<u>125,402</u>	<u>109,377</u>

These financial statements were approved by the board of trustees and authorised for issue on 21.11.2022 and are signed on behalf of the board by:



Neil Warburton
Trustee

The notes on pages 8 to 16 form part of these financial statements.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. 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.

The financial statements are prepared in sterling, which is the functional currency of the entity.

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 2022

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 2022

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 2022

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 Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations & gifts	11,528	—	11,528
Legacies			
Legacies	10,000	—	10,000
Grants			
Grants Receivable	—	—	—
Government grant income	—	—	—
	<u>21,528</u>	<u>—</u>	<u>21,528</u>

North Devon and North Cornwall Samaritans

Notes to the Financial Statements (continued)

Year ended 31 March 2022

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations & gifts	17,708	—	17,708
Legacies			
Legacies	1,675	—	1,675
Grants			
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>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	13,733	13,733	3,248	3,248
Lottery income	2,888	2,888	2,762	2,762
	<u>16,621</u>	<u>16,621</u>	<u>6,010</u>	<u>6,010</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	17	17	46	46

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Water, light & heat	172	172	140	140
Repairs & renewals	64	64	151	151
Insurance	74	74	59	59
Advertising and publicity	1,486	1,486	566	566
Telephone	275	275	312	312
Internet	—	—	3	3
Depreciation	205	205	194	194
Lottery winnings	1,088	1,088	1,263	1,263
Provisions	67	67	59	59
	<u>3,431</u>	<u>3,431</u>	<u>2,747</u>	<u>2,747</u>

North Devon and North Cornwall Samaritans

Notes to the Financial Statements (continued)

Year ended 31 March 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Providing a 24 hour listening and befriending service	11,493	11,493	11,158	11,158
Support costs	7,217	7,217	8,435	8,435
	<u>18,710</u>	<u>18,710</u>	<u>19,593</u>	<u>19,593</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Providing a 24 hour listening and befriending service	<u>11,493</u>	<u>7,217</u>	<u>18,710</u>	<u>19,593</u>

10. Analysis of support costs

	Total 2022 £	Total 2021 £
Light and heat	172	140
Repairs and renewals	65	151
Insurance	74	59
Contribution to office costs	3,093	5,124
Travel and accommodation	71	—
Accountancy fees	720	564
Telephone and internet	275	315
Depreciation	205	194
Provisions	67	58
Postage and stationery	736	636
General costs	<u>1,739</u>	<u>1,194</u>
	<u>7,217</u>	<u>8,435</u>

11. Net income

Net income is stated after charging/(crediting):	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,046</u>	<u>1,935</u>

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>564</u>

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Staff costs

During the year, the charity had no employees (2021: Nil)

No employee received employee benefits of more than £60,000 during the year (2021: 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 buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	40,168	22,101	62,269
Additions	—	661	661
At 31 March 2022	40,168	22,762	62,930
Depreciation			
At 1 April 2021	3,212	19,485	22,697
Charge for the year	803	1,243	2,046
At 31 March 2022	4,015	20,728	24,743
Carrying amount			
At 31 March 2022	36,153	2,034	38,187
At 31 March 2021	36,956	2,616	39,572

16. Debtors

	2022 £	2021 £
Prepayments and accrued income	—	636

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	5,190	5,190

North Devon and North Cornwall Samaritans

Notes to the Financial Statements (continued)

Year ended 31 March 2022

18. Government grants

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

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	—	1,000

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	47,421	38,166	(21,338)	—	64,249
Building fund	25,000	—	—	—	25,000
Freehold property reserve	36,956	—	(803)	—	36,153
	<u>109,377</u>	<u>38,166</u>	<u>(22,141)</u>	<u>—</u>	<u>125,402</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	39,519	28,439	(21,537)	1,000	47,421
Building fund	25,000	—	—	—	25,000
Freehold property 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>

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 2022

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2022 £
Tangible fixed assets	38,187	38,187
Current assets	92,405	92,405
Creditors less than 1 year	(5,190)	(5,190)
Net assets	125,402	125,402

	Unrestricted Funds	Total Funds
	£	2021 £
Tangible fixed assets	39,572	39,572
Current assets	74,995	74,995
Creditors less than 1 year	(5,190)	(5,190)
Net assets	109,377	109,377

21. Related parties

During the year the charity has undertaken no related party transactions (2021: None)