

CHARITY REGISTRATION NUMBER: 1174414

North Devon and North Cornwall Samaritans
Unaudited Financial Statements
31 March 2023

WESTCOTTS
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

North Devon and North Cornwall Samaritans

Financial Statements

Year ended 31 March 2023

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North Devon and North Cornwall Samaritans

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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	Mr Clive Pedwell	
	Ruth Arnold	(Appointed 5 April 2022)
	Rob Leighfield	(Appointed 5 April 2022)
	Neil Warburton	(Appointed 31 August 2022)
	Anna Flynn	(Resigned 5 April 2022)
	Frances Jones	(Resigned 5 April 2022)
	Christine Lucas	(Resigned 5 April 2022)
Debbie Lawson	(Resigned 5 April 2022)	

Independent examiner Catherine Williams FCA DChA
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

North Devon and North Cornwall Samaritans

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management

Status

The North Devon & North Cornwall Samaritans were registered as a CIO on 29th 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 were appointed by a majority of the members at the charity's Annual General Meeting. Prior to the Annual General Meeting all members are circulated with invitations to nominate Trustees.

The Trustees meet approximately every month. There is a Branch Leadership Team (BLT) which is made up of Trustees and appointees by the Branch Director to whom day to day management of the charity is delegated. There are no paid employees of the charity.

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 central-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 dependent 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 Trustee Report. Many thanks are given to all our 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 2023

Achievements and performance

Review of Activities and Achievements

During the year the Charity has continued to provide a 24 hour listening and Outreach 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 contacts (principally phone calls) of 14,064. The average number of Available Volunteers (AVL's) was 64 (low 59, High 71). The branch was open for 3,783 hours with over 4,166 hours of volunteers taking calls and had 10% ad hoc closures. During 22/23 there was a change of procedure in creating the Branch rota, with many more choices of available shifts. Overall this saw an increased number of hours delivered but inevitably drove up the number closed shifts too.

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 outgoing resources for the year of £29,518 (2022 net income of £16,025).

At the year end, total reserves stood at £95,884 (2022 - £125,402).

However, of this sum £35,350 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 £87,112 were held at year end, this would be expected to cover 15 months expenditure with the exception of repairs.

Restricted reserves at 31st March were held to the value of £8,772. Plans for the year 23/24 include using these reserves for their restricted aims of Educational Outreach and supporting GP Practices in North Devon and North Cornwall.

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 2023

Financial review *(continued)*

Plans for Future periods

- To continue to provide a 24 hour listening 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 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 2023

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 2023.

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 FCA DChA
Westcotts (SW) LLP
Independent Examiner
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

North Devon and North Cornwall Samaritans

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	7,809	102,997	110,806	21,528
Other trading activities	5	21,358	—	21,358	16,621
Investment income	6	175	—	175	17
Total income		<u>29,342</u>	<u>102,997</u>	<u>132,339</u>	<u>38,166</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	17,649	—	17,649	3,431
Expenditure on charitable activities	8,9	49,983	94,225	144,208	18,710
Total expenditure		<u>67,632</u>	<u>94,225</u>	<u>161,857</u>	<u>22,141</u>
Net (expenditure)/income and net movement in funds		<u>(38,290)</u>	<u>8,772</u>	<u>(29,518)</u>	<u>16,025</u>
Reconciliation of funds					
Total funds brought forward		125,402	—	125,402	109,377
Total funds carried forward		<u>87,112</u>	<u>8,772</u>	<u>95,884</u>	<u>125,402</u>

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 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		37,426	38,187
Current assets				
Cash at bank and in hand		62,234		92,405
Creditors: amounts falling due within one year	15	<u>3,776</u>		<u>5,190</u>
Net current assets			<u>58,458</u>	<u>87,215</u>
Total assets less current liabilities			<u>95,884</u>	<u>125,402</u>
Net assets			<u>95,884</u>	<u>125,402</u>
Funds of the charity				
Restricted funds			8,772	—
Unrestricted funds			<u>87,112</u>	<u>125,402</u>
Total charity funds	16		<u>95,884</u>	<u>125,402</u>

These financial statements were approved by the board of trustees and authorised for issue on, 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 2023

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.

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 which are earmarked by the Trustees for particular purposes.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations & gifts	7,361	102,272	109,633
Legacies			
Legacies	—	—	—
Grants			
Grants Receivable	448	725	1,173
	<u>7,809</u>	<u>102,997</u>	<u>110,806</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations & gifts	11,528	—	11,528
Legacies			
Legacies	10,000	—	10,000
Grants			
Grants Receivable	—	—	—
	<u>21,528</u>	<u>—</u>	<u>21,528</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	15,868	15,868	13,733	13,733
Tin rattle	2,641	2,641	—	—
Lottery income	2,849	2,849	2,888	2,888
	<u>21,358</u>	<u>21,358</u>	<u>16,621</u>	<u>16,621</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	175	175	17	17

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Water, light & heat	189	189	172	172
Repairs & renewals	14,277	14,277	64	64
Insurance	116	116	74	74
Advertising and publicity	1,402	1,402	1,486	1,486
Telephone	428	428	275	275
Depreciation	183	183	205	205
Lottery winnings	1,026	1,026	1,088	1,088
Provisions	28	28	67	67
	<u>17,649</u>	<u>17,649</u>	<u>3,431</u>	<u>3,431</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Providing a 24 hour listening and befriending service	30,275	94,225	124,500
Support costs	19,708	—	19,708
	<u>49,983</u>	<u>94,225</u>	<u>144,208</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Providing a 24 hour listening and befriending service	11,493	—	11,493
Support costs	7,217	—	7,217
	<u>18,710</u>	<u>—</u>	<u>18,710</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Providing a 24 hour listening and befriending service	<u>124,500</u>	<u>19,708</u>	<u>144,208</u>	<u>18,710</u>

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of support costs

	Support costs	Total 2023	Total 2022
	£	£	£
Telephone and Internet	428	428	275
General office	2,284	2,284	71
Contribution to Office costs	(1,534)	(1,534)	3,093
Water, light and heat	189	189	172
Repairs and renewals	14,277	14,277	65
Insurance	116	116	74
Accountancy fees	930	930	720
Depreciation	183	183	205
Provisions	28	28	67
Postage and stationary	989	989	736
General costs	1,783	1,783	1,739
Legal and professional	35	35	—
	<u>19,708</u>	<u>19,708</u>	<u>7,217</u>

11. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,826</u>	<u>2,046</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>810</u>	<u>720</u>

13. Trustee remuneration and expenses

During the year, the charity had no employees (2022: Nil)

No employee received employee benefits of more than £60,000 during the year (2022: 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.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	40,168	22,762	62,930
Additions	–	1,065	1,065
At 31 March 2023	40,168	23,827	63,995
Depreciation			
At 1 April 2022	4,015	20,728	24,743
Charge for the year	803	1,023	1,826
At 31 March 2023	4,818	21,751	26,569
Carrying amount			
At 31 March 2023	35,350	2,076	37,426
At 31 March 2022	36,153	2,034	38,187

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,776	5,190

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	64,249	29,342	(66,829)	26,762
Building fund	25,000	–	–	25,000
Freehold property reserve	36,153	–	(803)	35,350
	125,402	29,342	(67,632)	87,112

	At 1 April 2021 £	Income £	Expenditure £	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
	109,377	38,166	(22,141)	125,402

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

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.

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Building repairs and improvements	—	94,225	(94,225)	—
Outreach - GP/Primary Care and Education	—	8,772	—	8,772
	—	102,997	(94,225)	8,772

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Building repairs and improvements	—	—	—	—
Outreach - GP/Primary Care and Education	—	—	—	—
	—	—	—	—

Purposes of restricted funds

Donations were received in the year to help with the costs of the building repairs and improvements. These were fully spent in the year.

Donations of £8,047 and a small grant of £725 were received in the year, to fund the Outreach - GP/Primary Care and Education programme.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	37,426	—	37,426
Current assets	53,462	8,772	62,234
Creditors less than 1 year	(3,776)	—	(3,776)
Net assets	<u>87,112</u>	<u>8,772</u>	<u>95,884</u>

	Unrestricted Funds £	Restricted 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	<u>125,402</u>	<u>—</u>	<u>125,402</u>

19. Related parties

During the year the charity has undertaken no related party transactions (2022:None)

North Devon and North Cornwall Samaritans

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

North Devon and North Cornwall Samaritans

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations & gifts	109,633	11,528
Legacies	—	10,000
Grants Receivable	1,173	—
	<u>110,806</u>	<u>21,528</u>
Other trading activities		
Fundraising events	15,868	13,733
Tin rattle	2,641	—
Lottery income	2,849	2,888
	<u>21,358</u>	<u>16,621</u>
Investment income		
Bank interest receivable	175	17
	<u>175</u>	<u>17</u>
Total income	<u>132,339</u>	<u>38,166</u>

North Devon and North Cornwall Samaritans
Notes to the Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Lottery Winnings		
Water, light & heat	189	172
Repairs & renewals	14,277	64
Insurance	116	74
Advertising and publicity	1,402	1,486
Telephone	428	275
Depreciation	183	205
Lottery winnings	1,026	1,088
Provisions	28	67
	<u>17,649</u>	<u>3,431</u>
 Costs of raising donations and legacies	 <u><u>17,649</u></u>	 <u><u>3,431</u></u>
 Expenditure on charitable activities		
Providing a 24 hour listening and befriending service		
<i>Activities undertaken directly</i>		
Water, light and heat	1,511	1,376
Repairs and renewals	114,219	517
Insurance	924	590
Meeting room rental	116	66
Volunteer travel expenses	2,452	3,897
Telephone	3,424	2,197
Depreciation	1,460	1,636
Provisions	226	539
Staff training	168	675
	<u>124,500</u>	<u>11,493</u>
 <i>Support costs</i>		
Light and heat	189	172
Repairs & renewals	14,277	65
Insurance	116	74
Legal and professional	35	–
Contribution to office costs	(1,534)	3,093
Travel and accommodation	2,284	71
Accountancy fees	930	720
Telephone	428	275
Depreciation	183	205
Provisions	28	67
Postage & Stationery	989	736
General costs	1,783	1,739
	<u>19,708</u>	<u>7,217</u>
 Expenditure on charitable activities	 <u><u>144,208</u></u>	 <u><u>18,710</u></u>