

Charity registration number: 1174414

North Devon and North Cornwall Samaritans

Annual Report and Financial Statements

for the Year Ended 31 March 2024



North Devon and North Cornwall Samaritans

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North Devon and North Cornwall Samaritans

Reference and Administrative Details

| | |
|------------------------------------|-----------------------------|
| Trustees | Clive Pedwell |
| | Neil Warburton |
| | Rob Leighfield |
| | Ruth Arnold |
| Charity Registration Number | 1174414 |
| Principal Office | 2 Summerland Street |
| | Barnstaple |
| | Devon |
| | Ex32 8JJ |
| Independent Examiner | Catherine Williams FCA DChA |
| | Westcotts (SW) LLP |
| | 47 Boutport Street |
| | Barnstaple |
| | Devon EX31 1SQ |

North Devon and North Cornwall Samaritans

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

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, they 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 fulfil 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. This risk register has been reviewed and assessed by regional staff of the national Samaritans Charity.

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' Report (continued)

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 16,279 (22/23 = 14,064). The average number of Available Volunteers (AVL's) was 73. The branch planned shifts to deliver 4,596 hours with 16% ad hoc closures.

During 23/24, the principle of more dynamic shift creation continued from the previous year. This created more opportunities to match specially-opened shifts to available volunteer capacity.

Overall this saw an increased number of hours delivered but inevitably drove up the number of 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 incoming resources for the year of £2,006 (2023 net outgoing of £29,518).

At the year end, net assets stood at £97,890 (2023 - £95,884).

However, of this sum £34,708 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 £12,120 were held at year end, this would be expected to cover just under 7 months expenditure with the exception of repairs.

Restricted reserves at 31st March 2024 were held to the value of £26,222. Plans for the year 24/25 include using these reserves for their restricted aims of

- Educational Outreach
- Supporting GP Practices and other statutory bodies (Police, NHS and Adult Social Care) in North Devon and North Cornwall
- Volunteer support and experience

North Devon and North Cornwall Samaritans

Trustees' Report (continued)

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 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.

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13th September and signed on its behalf by:

NC R Warburton

.....
Neil Warburton
Trustee

North Devon and North Cornwall Samaritans

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

I report to the trustees on my examination of the accounts of North Devon and North Cornwall Samaritans for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of North Devon and North Cornwall Samaritans you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the North Devon and North Cornwall Samaritans's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 North Devon and North Cornwall Samaritans as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....

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

Date:.....

North Devon and North Cornwall Samaritans

Statement of Financial Activities for the Year Ended 31 March 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|----------------------|----------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 2 | 10,421 | 17,855 | 28,276 | 110,806 |
| Other trading activities | 3 | 24,763 | 3,000 | 27,763 | 21,358 |
| Investment income | 4 | 25 | - | 25 | 175 |
| Total income | | <u>35,209</u> | <u>20,855</u> | <u>56,064</u> | <u>132,339</u> |
| Expenditure on: | | | | | |
| Raising funds | 5 | (6,278) | (1,180) | (7,458) | (17,649) |
| Charitable activities | 6 | <u>(45,639)</u> | <u>(961)</u> | <u>(46,600)</u> | <u>(144,208)</u> |
| Total expenditure | | <u>(51,917)</u> | <u>(2,141)</u> | <u>(54,058)</u> | <u>(161,857)</u> |
| Net (expenditure)/income | | (16,708) | 18,714 | 2,006 | (29,518) |
| Gross transfers between funds | | <u>1,264</u> | <u>(1,264)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | (15,444) | 17,450 | 2,006 | (29,518) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>87,112</u> | <u>8,772</u> | <u>95,884</u> | <u>125,402</u> |
| Total funds carried forward | 14 | <u><u>71,668</u></u> | <u><u>26,222</u></u> | <u><u>97,890</u></u> | <u><u>95,884</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

North Devon and North Cornwall Samaritans

(Registration number: 1174414)
Balance Sheet as at 31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 36,696 | 37,426 |
| Current assets | | | |
| Cash at bank and in hand | 12 | 63,711 | 62,234 |
| Creditors: Amounts falling due within one year | 13 | <u>(2,517)</u> | <u>(3,776)</u> |
| Net current assets | | <u>61,194</u> | <u>58,458</u> |
| Net assets | | <u>97,890</u> | <u>95,884</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 26,222 | 8,772 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>71,668</u> | <u>87,112</u> |
| Total funds | 14 | <u>97,890</u> | <u>95,884</u> |

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on and signed on their behalf by:

NC R Warburton

.....
Neil Warburton
Trustee

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

North Devon and North Cornwall Samaritans meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and building | 2% straight line |
| Fixtures and fittings | 20% straight line |

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|------------------|---------------------------------------|--------------------------|--------------------|
| Donations | | | |
| Donations | 8,606 | 5,200 | 13,806 |
| Grants | | | |
| Grants received | 1,815 | 12,655 | 14,470 |
| | <u>10,421</u> | <u>17,855</u> | <u>28,276</u> |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ |
|------------------|---------------------------------------|--------------------------|--------------------|
| Donations | | | |
| Donations | 7,361 | 102,272 | 109,633 |
| Grants | | | |
| Grants received | 448 | 725 | 1,173 |
| | <u>7,809</u> | <u>102,997</u> | <u>110,806</u> |

3 Income from other trading activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|--------------------|---------------------------------------|--------------------------|--------------------|
| Fundraising events | 14,547 | 3,000 | 17,547 |
| Tin rattle | 3,724 | - | 3,724 |
| Lottery income | 2,746 | - | 2,746 |
| Rental income | 3,746 | - | 3,746 |
| | <u>24,763</u> | <u>3,000</u> | <u>27,763</u> |

| | Unrestricted funds General £ | Total 2023 £ |
|--------------------|---------------------------------------|--------------------|
| Fundraising events | 15,868 | 15,868 |
| Tin rattle | 2,641 | 2,641 |
| Lottery income | 2,849 | 2,849 |
| | <u>21,358</u> | <u>21,358</u> |

4 Investment income

| | Unrestricted funds General £ | Total 2024 £ |
|--------------------------|---------------------------------------|--------------------|
| Bank interest receivable | 25 | 25 |
| | <u>25</u> | <u>25</u> |

| | Unrestricted funds General £ | Total 2023 £ |
|--------------------------|---------------------------------------|--------------------|
| Bank interest receivable | 175 | 175 |
| | <u>175</u> | <u>175</u> |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Expenditure on raising funds

a) Costs of generating donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|-------------------------|---------------------------------------|---------------------------------------|--------------------|
| Water, light & heat | 84 | - | 84 |
| Repairs & renewals | 3,417 | - | 3,417 |
| Insurance | 181 | - | 181 |
| Advertising & publicity | 806 | 1,180 | 1,986 |
| Telephone | 297 | - | 297 |
| Depreciation | 199 | - | 199 |
| Lottery winnings | 1,156 | - | 1,156 |
| Provisions | 51 | - | 51 |
| Fundraising costs | 87 | - | 87 |
| | <u>6,278</u> | <u>1,180</u> | <u>7,458</u> |
| | | Unrestricted funds General £ | Total 2023 £ |
| Water, light & heat | | 189 | 189 |
| Repairs & renewals | | 14,277 | 14,277 |
| Insurance | | 116 | 116 |
| Advertising & publicity | | 1,402 | 1,402 |
| Telephone | | 428 | 428 |
| Depreciation | | 183 | 183 |
| Lottery winnings | | 1,026 | 1,026 |
| Provisions | | 28 | 28 |
| | | <u>17,649</u> | <u>17,649</u> |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Expenditure on charitable activities

| | | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ |
|---|---|---------------------------------------|--------------------------|--------------------|
| Providing a 24 hour listening and befriending service | | 36,104 | - | 36,104 |
| Allocated support costs | 7 | 9,535 | 961 | 10,496 |
| | | <u>45,639</u> | <u>961</u> | <u>46,600</u> |
| | | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ |
| Providing a 24 hour listening and befriending service | | 30,275 | 94,225 | 124,500 |
| Allocated support costs | 7 | 19,708 | - | 19,708 |
| | | <u>49,983</u> | <u>94,225</u> | <u>144,208</u> |

7 Analysis of support costs

Support costs allocated to charitable activities

| | Total 2024 £ | Total 2023 £ |
|--------------------------------|--------------------|--------------------|
| Telephone | 297 | 428 |
| General office | 3,628 | 3,273 |
| Contribution to general office | (51) | (1,534) |
| Water, light & heat | 84 | 189 |
| Repairs & renewals | 3,417 | 14,277 |
| Insurance | 181 | 116 |
| Accountancy fees | 1,282 | 930 |
| Depreciation | 199 | 183 |
| Provisions | 51 | 28 |
| General costs | 1,373 | 1,783 |
| Legal & professional | 35 | 35 |
| | <u>10,496</u> | <u>19,708</u> |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

| | 2024 | 2023 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of fixed assets | <u>1,992</u> | <u>1,826</u> |

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed personal expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|-----------------------|----------------------------|------------------------------------|---------------|
| Cost | | | |
| At 1 April 2023 | 40,168 | 23,827 | 63,995 |
| Additions | <u>-</u> | <u>1,264</u> | <u>1,264</u> |
| At 31 March 2024 | <u>40,168</u> | <u>25,091</u> | <u>65,259</u> |
| Depreciation | | | |
| At 1 April 2023 | 4,818 | 21,751 | 26,569 |
| Charge for the year | <u>803</u> | <u>1,191</u> | <u>1,994</u> |
| At 31 March 2024 | <u>5,621</u> | <u>22,942</u> | <u>28,563</u> |
| Net book value | | | |
| At 31 March 2024 | <u>34,547</u> | <u>2,149</u> | <u>36,696</u> |
| At 31 March 2023 | <u>35,350</u> | <u>2,076</u> | <u>37,426</u> |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|--------------|-----------|-----------|
| Cash at bank | 63,711 | 62,234 |

13 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|----------|-----------|-----------|
| Accruals | 2,517 | 3,776 |

14 Funds

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2024 £ |
|---|------------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| General | | | | | |
| General funds | 26,762 | 35,209 | (51,115) | 1,264 | 12,120 |
| Building fund | 25,000 | - | - | - | 25,000 |
| Freehold property reserve | 35,350 | - | (642) | - | 34,708 |
| | 87,112 | 35,209 | (51,757) | 1,264 | 71,828 |
| Restricted funds | | | | | |
| Outreach - GP/Primary Care and Education | 8,772 | 20,855 | (2,141) | (1,264) | 26,222 |
| Total funds | 95,884 | 56,064 | (53,898) | - | 98,050 |

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|---------------------------|---------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| 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 |

North Devon and North Cornwall Samaritans

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

| | Balance at 1 April 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 March 2023 £ |
|--|---------------------------------|----------------------------|----------------------------|-------------------------------------|
| Restricted funds | | | | |
| Building repairs and improvements | - | 94,225 | (94,225) | - |
| Outreach - GP/Primary Care and Education | - | 8,772 | - | 8,772 |
| | <u>-</u> | <u>102,997</u> | <u>(94,225)</u> | <u>8,772</u> |
| Total funds | <u>125,402</u> | <u>132,339</u> | <u>(161,857)</u> | <u>95,884</u> |

The specific purposes for which the funds are to be applied are as follows:

Donations were received in 2023 to help with the costs of the building repairs and improvements. These were fully spent in the year.

Donations received in the year and previous years to fund the Outreach - GP/Primary Care and Education programme. The transfer from the Outreach fund to general funds was due to the purchase of fixed assets releasing the restrictions placed upon the funds.

15 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 36,696 | - | 36,696 |
| Current assets | 37,489 | 26,222 | 63,711 |
| Current liabilities | (2,517) | - | (2,517) |
| Total net assets | <u>71,668</u> | <u>26,222</u> | <u>97,890</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
| Tangible fixed assets | 37,426 | - | 37,426 |
| Current assets | 53,462 | 8,772 | 62,234 |
| Current liabilities | (3,776) | - | (3,776) |
| Total net assets | <u>87,112</u> | <u>8,772</u> | <u>95,884</u> |

16 Related party transactions

There were no related party transactions in the year.