

**BANGOR AND NORTH DOWN SAMARITANS**

**(NI 644431; CCNI 106780)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

# **BANGOR AND NORTH DOWN SAMARITANS**

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**For the Year ended 31<sup>st</sup> March 2023**

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## BANGOR AND NORTH DOWN SAMARITANS

### TRUSTEES' REPORT for the year to 31<sup>st</sup> March 2023

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#### COMPANY INFORMATION

##### 1. Reference and administration

<b>Full name of Charity:</b>	Bangor and North Down Samaritans. (CCNI 106780) The Charity is an incorporated organisation (CLG NI 644431) and is recognised by the Organisation as an affiliated branch of the Organisation. The Organisation Trustee Board shall have power to dissolve, suspend or withdraw recognition of the Charity as a branch of the Organisation.
<b>Committee</b>	The Committee of the Charity
<b>Organisation:</b>	The Company limited by guarantee called Bangor and North Down Samaritans is affiliated to the wider Samaritan Organisation which was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee not having a share capital.
<b>Company Registered office:</b>	92 Dufferin Avenue, Bangor. BT20 3AD
<b>Charity address:</b>	92 Dufferin Avenue; Bangor. BT20 3AD
<b>Trustees serving 2022/23:</b>	Wesley Wilson                      resigned 3/9/22 David McChesney                resigned 3/9/22 Stephen Robinson                resigned 2/7/22 Margaret Turner                      Patricia Warke Irene Davidson                      Nuala Meier Andrew McCartney                John Whitcroft Jan Kruger                              Ursula Rankin Heather Hamilton (Chair)
<b>Treasurer/ Secretary</b>	Nuala Meier
<b>Custodian Trustees:</b>	Samaritans The Upper Mill Kingston Road Ewell, Surrey, KT17 2AF
<b>Principal Banker:</b>	Danske Bank Donegall Sq West Belfast BT1 6JS
<b>Principal Solicitors:</b>	Wilson & Nesbitt 33 Hamilton Road Bangor BT20 4LF
<b>Independent Examiners:</b>	FPM Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
<b>Insurance Brokers:</b>	PIB Insurance Brokers Poppleton Grange Low Poppleton Lane York YO26 6GZ

## **BANGOR AND NORTH DOWN SAMARITANS**

### **TRUSTEES' REPORT**

*for the year to 31<sup>st</sup> March 2023*

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The Trustees hereby present their report and the unaudited financial statements for the period ended 31 March 2023

These documents are prepared in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and, voluntarily, in accordance with international best practice (Statement of Recommended Practice in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 effective 2019) as recommended by the Charity Commission for Northern Ireland. The Trustees' Report contains the information required to be provided in the Trustee's Annual Report under the Statements of Recommended Practice guidelines.

#### **1. Structure, Governance and Management**

Bangor and North Down Samaritans (CLG NI 644431; CCNI 106780) is, and is recognised by the Organisation as an affiliated branch of the Organisation.

The Organisation called Samaritans was incorporated under the Companies Act 1948 on 11 April 1963 and is a company limited by guarantee, not having a share capital, registered in England and Wales with company number 757372, and a charity registered in England and Wales (charity registered number 219432) and in Scotland (Scottish charity number SC040604) ("the Central Charity").

The Organisation's Trustee Board shall have power to dissolve, suspend or withdraw recognition of the Charity as a branch of the Organisation.

**Bangor and North Down Samaritans (NI 644431; CCNI 106780)** was registered as a Company Limited by Guarantee (CLG) in March 2017 and is affiliated to the Central Samaritans of United Kingdom and Ireland (the Organisation)

#### **2. Management, Internal Control and Risk Management**

The day to day management of the Charity is the responsibility of the Trustees of the Charity who are responsible for the implementation of Samaritans strategy and to support the work of Samaritan volunteers in the Charity.

The Trustees have overall responsibility for the system of internal control for the charity including the safety of Charity assets and the integrity of the accounting procedures.

The Committee is comprised of:

- a) A minimum of three Trustees and a maximum of thirteen Trustees
- b) The Branch Director is a Trustee
- c) Trustees shall be elected as Treasurer and Secretary (these may be the same person).
- d) Up to eight additional Trustees may be appointed.
- e) Where necessary, there may be Trustees co-opted but this shall not exceed two in number.

At the AGM each year all Trustees except the Branch Director will stand down and fresh elections will take place.

In addition the Branch Director may appoint one of the Trustees as Vice Director.

The Committee shall meet as often as may be required but at least three times a year. Three members of the Committee shall be a quorum.

#### **3. Public Benefit Statement**

In planning our activities for the year Trustees have kept in mind the Charity Commission guidance on public benefit.

Samaritans offers support to those at risk of suicide by being there to listen and encourage the recognition and exploration of their options. By doing so we aim to help people find ways of coping with their distress without choosing to die by

## **BANGOR AND NORTH DOWN SAMARITANS**

### **TRUSTEES' REPORT**

*for the year to 31<sup>st</sup> March 2023*

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suicide. We also seek to support those whose distress is less acute, in the hope that they will not reach the point of feeling that they wish to end their lives.

#### **4. Objectives and Activities**

##### *4.1 Objectives*

Bangor and North Down Samaritans' main objects are:

- To provide confidential emotional support for people who are experiencing feelings of emotional distress or despair including those that may lead to suicide;
- To promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and
- To support the Organisation, Samaritans, registered in England and Wales with company number 757372, registered charity number 219432.

##### *4.2 Principal Activities*

Bangor and North Down Samaritans' principal activities include the following:

- Providing confidential emotional support via telephone, on-line chat and through face to face contacts.
- Raising awareness and understanding of Samaritans;
- Developing partnerships with related agencies, voluntary groups and statutory bodies to better implement Samaritans strategic objectives and improve our service for 'callers';
- Supporting prisoners in prisons;
- Liaising with statutory bodies on behalf of the charity; and
- Implementing the research policy and best practice standards generated by Samaritans.

#### **5. Vision, Mission and Values**

##### **Our Vision**

Our vision is that fewer people die by suicide.

To achieve this, we believe Samaritans has a crucial role to play in:

- Reducing the risk factors that make some people more likely to take their own lives.
- Ensuring that people who are at increased risk of suicide are supported.
- Making it less likely that people who do experience suicidal thoughts act on them.
- Reducing the likelihood that people will develop suicidal thoughts.

##### **Our Mission**

We're here every day and night of the year for anyone struggling to cope. We make sure people have somewhere to turn and support when they need it most. We work with communities to let people know we're here for them and we campaign to make suicide prevention a priority.

##### **Our Values**

Our support services adapt to the changing environment, but the values at the core of our listening service remain constant:

- **Listening**  
Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

## BANGOR AND NORTH DOWN SAMARITANS

### TRUSTEES' REPORT for the year to 31<sup>st</sup> March 2023

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- **Confidentiality**  
If people feel safe, they are more likely to be open about their feelings.
- **Non-judgemental**  
We want people to be able to talk to us without fear of prejudice or rejection.
- **People making their own decisions**  
We believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them.
- **Human contact**  
Giving people time, undivided attention and empathy meets a fundamental emotional need and reduces distress and despair.

#### 6. Volunteers

The Bangor and North Down Samaritans Branch could not operate without the dedication, skill and commitment of its volunteers. We currently have 73 volunteers, all of whom fully recognise the importance of being available, and providing a safe place, where people can be themselves when they need us most.

We are committed to ensuring that all volunteers develop and maintain the necessary skills and knowledge, in order to provide the best service to those who contact us. We invest substantially in both initial training for new volunteers, and on-going continuous development for all volunteers, to facilitate the delivery of consistently high-quality, effective and safe services within the Branch. In addition, all new listening volunteers are required to clear Samaritans safeguarding procedures before commencing emotional support duties.

Our volunteers are ordinary people who do extraordinary things, and we could do nothing without them. We owe them an enormous debt of gratitude.

#### 7. Helpline

Samaritans branches collectively operate a 24-hour, free telephone and email helpline service. In addition, the new Online Chat facility has continued to operate on a pilot basis, with the intention being to expand its availability and opening hours in the future. Currently our Branch provides the service on one evening per week, although this will expand over the next twelve months.

Bangor and North Down Samaritans is one of the eight branches in Northern Ireland connected to the UK telephony network, *Link*. The *Link* system is a digital platform which ensures that callers are connected to the service as quickly as possible and that capacity can be monitored to ensure that the service offers optimal capacity. Samaritans is also signposted to by other service providers, and many other helplines, which are not in a position to offer a 24-hour service.

#### 8. Awareness raising, outreach and face to face

The relaxation of Covid-19 restrictions has enabled volunteers within the Bangor and North Down Samaritans Branch to deliver an extensive range of awareness raising sessions in the community, during the year.

Activity during the period of this report includes:

- Delivery of Samaritans emotional awareness presentations in a number of schools in the Bangor and North Down area, including provision of information on mental health and wellbeing, and reaching out to over 250 teenagers in the process.

## BANGOR AND NORTH DOWN SAMARITANS

### TRUSTEES' REPORT

*for the year to 31<sup>st</sup> March 2023*

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- Presenting to students at the South Eastern Regional College
  - Providing talks on the role of Samaritans to various local community and mental health groups
  - Assisting at the Ards Cycling Club annual sportive
  - Provision of emotional support to young offenders and women prisoners in the Hydebank Wood, Young Offenders Centre and Prison, in conjunction with Belfast Branch;
  - Continuing to develop a relationship with North Down Community Network, Bangor, and Ards and North Down Borough Council, to improve our network of contacts and spread the Samaritans word;

The Branch has not yet been able to re-introduce the drop-in service at our premises whereby people can call into the Branch to avail of face-to-face emotional support. This is being kept under review, in line with guidance from Samaritans Central Office.

#### **9. Achievements, performance and plans for the future**

In the 12-month period to the end of March 2023, the Branch volunteers provided emotional support to 15,275 callers. There were 14,642 callers supported by telephone, 332 callers supported by email and 301 callers supported by Online Chat. All were provided with confidential, non-judgemental, emotional support, with our selfless volunteers giving up 3,300 hours of their time in the process.

The Branch Recruitment Team ran one campaign to attract new volunteers, up to the end of March 2023. This resulted in 5 new Listening Volunteers being appointed. Currently a further 4 potential volunteers are undergoing training. Applications to join our Branch can now be made online through the Samaritans Website ([www.samaritans.org](http://www.samaritans.org))

Following the relaxation of Covid-19 restrictions, the Training Team continued with the revised format of initial training for new volunteers, involving a blend of both face-to-face tutoring and online training. Current volunteers are required to undergo 5 hours continuous development each year, with the emphasis, this year, being on safeguarding and our own self-care. Ongoing training was also provided at various levels for those involved in managing the Branch, including for Day Leaders. We are grateful for the collective effort, resilience and dedication of all those volunteers who have helped in the roll-out of training across the Branch.

Fundraising is the cornerstone of our continued existence and we must thank the community in Bangor and North Down, for their continued support, financially and otherwise, particularly given the current cost of living crisis. Those volunteers who take on the extra duties in relation to fundraising are essential and much appreciated. We must also express our gratitude to those members of the community who help us in different ways with our fundraising, including ex volunteers and their friends and relatives, and a number of the local supermarket chains who allowed us to do collections on their premises. Donations were received from a variety of sources including Ards Cycling Club, St Galls, Auld Bangor Historical and Cultural Society, SupermotoNI, Bangor Ukes and Sacred Heart Missionaries. We were also in receipt of funds collected from attendees at the Sarah Millican concert, in December 2022, Waterfront Hall Belfast, as part of her recent sell-out UK and Ireland tour. We are very grateful for the ongoing support given to the Samaritans organisation by Sarah Millican, and for the welcome opportunity to collect funds, after her concert, directly for the Branch.

The Branch made a number of successful applications to Funding Bodies to provide funding for Social Media Campaigns, and to make provisions for the continued operation of the Branch. We would like to thank those Funding Bodies for their support, including Click Energy, Ards and North Down Borough Council and the Community Foundation Northern Ireland.

Members of the local community remember us in their wills and leave legacies for our continued work, and we are very grateful for the contributions received from them.

## BANGOR AND NORTH DOWN SAMARITANS

### TRUSTEES' REPORT

*for the year to 31<sup>st</sup> March 2023*

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#### Social Media Campaign

To improve the Samaritans ability to reach out to those 'hard-to-reach' members of our community, it was decided to continue to run Social Media campaigns across Northern Ireland, managed by the Bangor and North Down Branch. In this respect, funding was received from the Community Foundation to target young people across Northern Ireland and to make them more aware of Samaritans.

These campaigns have continued to show excellent results and have been well supported by selected Influencers who displayed their support for Samaritans and those in distress. The results show an overall audience Reach of 370,396, gaining 937,551 Impressions, along with 1549 clicks across Facebook and Twitter. These campaigns have been made possible by Ardmore Advertising, in Holywood, who devised and managed the campaign for Samaritans, free of charge. We are extremely grateful for their support.

#### 10. Financial Review

##### *10.1 Results for the year*

Financial results for the year ended 31 March 2023 are shown in the Statement of Financial Activities on page 10.

##### *10.2 Income Generation*

Bangor and North Down Samaritans raised total income of £27,903 in the year to 31<sup>st</sup> March 2023 (2022 – £17,880)

An additional £21,068 of deferred income was received in the year to fund the annual Samaritans conference for Ireland which is being hosted by Bangor and North Down Samaritans in September 2023 as part of our 50<sup>th</sup> Anniversary celebrations.

##### *10.3 Resources Expended*

Total resources expended by Bangor and North Down Samaritans amounted to £29,993 for the year to 31 March 2023 (2022 – £25,958). Of the Charity's expenditure 87% was spent on direct charitable activities and 5% on governance.

##### *10.4 Reserve Policy*

In accordance with recommended best practice, the Trustees have adopted a Reserves Policy which is concerned with how much 'free' (or unallocated) reserves the charity retains.

This excludes the following:

- Restricted funds
- Designated funds
- Income funds that could only be realised by disposing of fixed assets held for charity use.

Bangor and North Down Samaritans has the responsibility for establishing an appropriate Reserve Policy. Having reviewed the reserves of the charity, the policy of the Trustees is to retain sufficient reserves to ensure the continuity of operations and to absorb periodic setbacks, while committing the maximum amount available for the provision of services.

# BANGOR AND NORTH DOWN SAMARITANS

## TRUSTEES' REPORT

for the year to 31<sup>st</sup> March 2023

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The Trustees have agreed that the most appropriate level of reserves should be kept at the level representing 12-24 months expenditure. In light of the recent pandemic it was deemed prudent and appropriate to exceed this level of reserves in the short-term.

### 11. Statement of responsibilities of members of the Board in respect of the financial statements

The Trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with UK Law and regulation.

The Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted Accounting Practice, including SORP Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK.

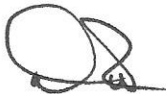
In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets, liabilities, financial position and profit or loss of the Charity to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with legislation. They 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.

On behalf of the Board of Trustees:

**Nuala Meier**  
Trustee



Date:

28/7/23

**Heather Hamilton**  
Trustee



Date:

28/7/23

## BANGOR AND NORTH DOWN SAMARITANS

### INDEPENDENT EXAMINER'S REPORT for the year to 31<sup>st</sup> March 2023

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I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 19.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Bangor and North Down Samaritans for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; ; and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*JLG/FGM*

Lowry Grant FCCA  
For, and on behalf of,  
FPM Accountants Limited  
1-3 Arthur St  
Belfast  
BT1 4GA

02/08/2023

# BANGOR AND NORTH DOWN SAMARITANS

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the year to 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments</b>					
<i>Donations and Legacies</i>	2	22,903	5,000	27,903	17,880
<b>Total income and Endowments</b>		<b>22,903</b>	<b>5,000</b>	<b>27,903</b>	<b>17,880</b>
<b>Expenditure</b>					
<i>Expenditure on raising funds: Fundraising and Publicity</i>		809	5,000	5,809	476
<i>Expenditure on charitable activities</i>		19,378	4,806	24,184	25,482
<b>Total Expenditure</b>	3/4	<b>20,187</b>	<b>9,806</b>	<b>29,993</b>	<b>25,958</b>
<b>Net incoming (outgoing) resources before other recognised gains and losses</b>		<b>2,716</b>	<b>(4,806)</b>	<b>(2,090)</b>	<b>(8,078)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>Net Movement in funds</b>		<b>2,716</b>	<b>(4,806)</b>	<b>(2,090)</b>	<b>(8,078)</b>
<b>Total Funds Brought Forward</b>		<b>196,339</b>	<b>14,419</b>	<b>210,758</b>	<b>210,758</b>
<b>Total Funds Carried Forward</b>		<b>199,055</b>	<b>9,613</b>	<b>208,668</b>	<b>210,758</b>

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

All of the above results are derived from continuing activities.


The statement of financial activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

The deficit for the period was £2,090 (2022: Deficit £8,078).

On behalf of the Trustees

**Heather Hamilton**  
Trustee

Date:

  
28/7/23

**Nuala Meier**  
Trustee

Date:

  
28/7/23

# BANGOR AND NORTH DOWN SAMARITANS

## BALANCE SHEET

For the year to 31 March 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets.	7	133,855	140,386
		<u>133,855</u>	<u>140,386</u>
<b>Current Assets</b>			
Debtors	8	1,867	3,070
Cash at bank and short term deposits		97,775	72,022
		<u>99,642</u>	<u>75,092</u>
Creditors: due within one year	9	(3,761)	(4,720)
Deferred Income		(21,068)	-
		<u>74,813</u>	<u>70,372</u>
<b>Net current assets</b>			
		<u>208,668</u>	<u>210,758</u>
<b>Total net assets</b>			
		<u>208,668</u>	<u>210,758</u>
<b>Funds</b>			
General funds	10,11 & 13	194,056	191,339
Restricted funds		9,612	14,419
Designated funds		5,000	5,000
		<u>208,668</u>	<u>210,758</u>
<b>Total funds</b>			
		<u>208,668</u>	<u>210,758</u>

For the year ended 31<sup>st</sup> March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge their responsibilities for ensuring the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the company.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and  
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Trustees

Heather Hamilton  
Trustee

Date:

28/7/23

Nuala Meier  
Trustee

Date:

28/7/23

Company Number: NI644431

## BANGOR AND NORTH DOWN SAMARITANS

### BALANCE SHEET

*For the year to 31 March 2023*

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#### RECONCILIATION OF MOVEMENT IN RESERVES *for the year ended 31 March 2023*

	Note	2023 £	2022 £
Net incoming (outgoing) resources for the year		(2,090)	(8,078)
Total recognised gains (losses) for the year		(2,090)	(8,078)
Reserves at the beginning of the year		210,758	218,836
<b>Reserves at the end of the year</b>	10,11 & 13	<b>208,668</b>	<b>210,758</b>

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

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#### **I. ACCOUNTING POLICIES**

##### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and UK statute comprising of the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### **Funding accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the objectives of the charity and have not been designated for other purposes. Designated funds comprise unrestricted funds which have been set aside by the Trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. Costs relating to such funds are charged against the specific fund.

##### **Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income, there is probable certainty of receipt and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

##### **Donations**

Accounted for when received.

##### **Legacies**

Entitlement is the earlier of the charity receiving final estate accounts (or other similar evidence) which provides sufficient certainty of receipt and reliability of value, or the legacy actually being received. No value is included where the legacy is subject to a life interest held by another party.

##### **Grants and Contracts**

Where contracts are related to specific deliverables income is recognised to the extent that those deliverables have been achieved. Where income through contract or grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, the income is accrued.

##### **Other Income**

Income generated from other activities is recognised as earned.

##### **Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write down the assets to their estimated residual values over the course of their anticipated working lives.

The rate of depreciation used is as follows:-

- Furniture, fittings and equipment - 25% straight line
- Computer Equipment - 25% straight line

## **BANGOR AND NORTH DOWN SAMARITANS**

### **NOTES TO FINANCIAL STATEMENTS** *for the year ended 31 March 2023*

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#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. Support costs have been allocated on the basis of spend to programme areas and to Fundraising and Governance activities. The following specific policies apply to categories of expenditure:

i) Grants

Grants are charged to the statement of financial activities when there is a liability to pay.

ii) Fundraising Costs

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

iii) Governance Costs

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity to distinguish from those costs associated with fundraising or charitable activity. Included within this category are costs associated with the strategic management of the charity's activities.

#### **Deferred income**

Deferred income represents income received in advance.

#### **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### **Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### **Going Concern**

The Trustees have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the Trustees consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 2. DONATIONS AND LEGACIES INCLUDES THE FOLLOWING

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<i>Fundraising activities</i>				
Individual donations	22,903		<b>22,903</b>	<b>5,880</b>
Legacies and covenants	-	-	-	-
<b>Total fundraising activities</b>	<b>22,903</b>	<b>-</b>	<b>22,903</b>	<b>5,880</b>
<i>Trusts and Foundations</i>				
Grant Income	-	5,000	<b>5,000</b>	<b>12,000</b>
<b>Total Trusts and Foundations</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>12,000</b>
<b>Total Voluntary Income</b>	<b>22,903</b>	<b>5,000</b>	<b>27,903</b>	<b>17,880</b>

The 2022 total of £17,880 was split between £5,880 unrestricted and £12,000 restricted.

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Services</i>				
Property & Maintenance	7,076	-	7,076	7,564
Telephony	3,072	-	3,072	2,597
Volunteer travel & subsistence	1,407	-	1,407	1,382
Training and seminars	749	-	749	647
Public Awareness	481	5,000	5,481	420
Samaritan Levy	1,596	-	1,596	3,997
Fundraising & Recruitment	473	-	473	506
<b>Direct costs</b>	<b>14,854</b>	<b>5,000</b>	<b>19,854</b>	<b>17,113</b>
Support Costs	4,446	4,806	9,252	7,840
Governance	887	-	887	1,005
<b>Total charitable expenditure</b>	<b>20,187</b>	<b>9,806</b>	<b>29,993</b>	<b>25,958</b>

The 2022 total of £25,958 was split between £19,151 unrestricted and £6,807 restricted.

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 4. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charity identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the period. Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	General	Support	Governance	Function	Total	Total
	Unrestricted	Restricted	Unrestricted	Restricted	Funds	Funds
	£	£	£	£	2023	2022
					£	£
Postage & Stationery	1,536	-	-	-	1,536	543
Housekeeping	289	-	-	-	289	171
Insurance	767	-	-	-	767	530
Bank Charges	129	-	-	-	129	65
Independent Examination fees	-	-	720	-	720	720
Subscriptions	-	-	167	-	167	285
Depreciation	1,725	4,806	-	-	6,531	6,531
	4,446	4,806	887	-	10,139	8,845

#### 5. STAFF COSTS

##### Number of employees

	2023	2022
Administration support	-	-
Charitable Activities	-	-

Bangor & North Down Samaritans is entirely volunteer led and as such has no employees.

#### 6. NET INCOMING RESOURCES FOR THE YEAR

	2023	2022
	£	£
Result for the year is arrived at after charging:		
Depreciation	6,531	6,531
Accountancy fees	720	720

**BANGOR AND NORTH DOWN SAMARITANS**

**NOTES TO FINANCIAL STATEMENTS**  
for the year ended 31 March 2023

<b>7. TANGIBLE FIXED ASSETS</b>	<b>Land and Buildings</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1st April 2022	123,896	29,019	<b>152,915</b>
Additions	-		
Disposals			
At 31 March 2023	<b>123,896</b>	<b>29,019</b>	<b>152,915</b>
<b>Depreciation</b>			
At 1st April 2022	-	12,529	<b>12,529</b>
Charge for the year	-	6,531	<b>6,531</b>
Disposals			
At 31 March 2023	-	<b>19,060</b>	<b>19,060</b>
<b>Net book value</b>			
At 31 March 2022	<b>123,896</b>	<b>16,490</b>	<b>140,386</b>
At 31 March 2023	<b>123,896</b>	<b>9,959</b>	<b>133,855</b>

The assets are used for direct charitable purposes.

**8. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	1,867	1,070
Accrued Income	-	2,000
Debtors falling due within one year	<b>1,867</b>	<b>3,070</b>

**9. CREDITORS: FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	3,761	4,720
Deferred Income	21,068	-
	<b>24,829</b>	<b>4,720</b>

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 10. STATEMENT OF MOVEMENT ON FUNDS

	<b>General fund</b>	<b>Restricted fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance at beginning of year	196,339	14,419	210,758
Net incoming resources, before transfers and recognised gains	2,716	(4,806)	(2,090)
Transfers	-	-	-
Balance at end of year	<b>199,055</b>	<b>9,613</b>	<b>208,668</b>

#### 11. ANALYSIS OF MOVEMENT IN FUNDS

	<b>Unrestricted fund</b>	<b>Restricted fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Opening balance	196,339	14,419	210,758
Income	22,903	5,000	27,903
Charitable activities costs	14,854	5,000	19,854
Governance costs	887	-	887
Support Costs	4,446	4,806	9,252
Closing Balance Before Transfers	<b>199,055</b>	<b>9,613</b>	<b>208,668</b>

#### 12. PAYMENTS TO TRUSTEES

No payments have been made to board members in respect of remuneration during the year.

Expense reimbursements to Trustees totalled £40 for the year ended 31<sup>st</sup> March 2023 (2022- £Nil).

## BANGOR AND NORTH DOWN SAMARITANS

### NOTES TO FINANCIAL STATEMENTS for the year ended 31 March 2023

#### 13. STATEMENT OF FUNDS

	Balance at 01-Apr 22 £	Income £	Expenditure £	Transfer £	Balance at 31-Mar-23 £
<b>Unrestricted: Accumulated</b>	196,339	22,903	20,187	-	<b>199,055</b>
<b>Total Unrestricted Funds</b>	<b>196,339</b>	<b>22,903</b>	<b>20,187</b>	<b>-</b>	<b>199,055</b>
<b>Restricted Funds</b>	14,419	5,000	9,806	-	<b>9,613</b>
<b>Total Restricted funds</b>	<b>14,419</b>	<b>5,000</b>	<b>9,806</b>		<b>9,613</b>
<b>Total accumulated funds</b>	<b>210,758</b>	<b>27,903</b>	<b>29,993</b>	<b>-</b>	<b>208,668</b>

#### 14. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the balance sheet date.

#### 15. APPROVAL OF THE FINANCIAL STATEMENTS

The Trustees approved the financial statements on 28<sup>th</sup> July 2023.