SAMARITANS

York



Annual Report 2025–26

Contents

Trustees' Annual Report	*1 to 13*
Independent Examiner's Report	*14*
Statement of Financial Activities	*15*
Balance Sheet	*16*
Notes to the Financial Statements	*17 to 26*

Trustees' Annual Report for the year ended 31 March 2026

Reference and Administrative Details

Registered Charity Number

1168071

Name and Address of Registered Charity

York Samaritans
89 Nunnery Lane
York
YO23 1AH

Bankers 1

Santander
Brindle Road
Bootle
Merseyside
G1R 0AA

Bankers 2

HSBC
13 Parliament Street
York
YO1 8XS

Independent Examiner

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Trustees' Annual Report for the year ended 31 March 2026

Leadership Teams

The trustees and leadership team members during the 2025-26 financial year were as follows:

Name	Trustee	Role
Anita Moore	No	Co Deputy Director Outreach
David Davies	Yes	Trustee and Deputy Director Fundraising, resigned January 2026
David Mazza	Yes	Trustee and Deputy Director Prisons and Branch Prison Support Officer (from February 2026)
Dawn Monkman	No	Deputy Director, Volunteer Support, from December 2025
Diana Gibbon	Yes	Deputy Director Prisons and Branch Prison Support Officer, resigned March 2026
Eleanor Wright	No	Deputy Director Selection and Recruitment
Fiona Headley	No	Deputy Director Training, from November 2025
Gill Swift	Yes	Trustee
Judith Kirk	Yes	Co-Director, resigned July 2025
Lynette Banks	No	Co Deputy Director Outreach
Maggie Evans	Yes	Secretary
Matthew Knight	Yes	Deputy Director Volunteer Support until July 2025; Co Director from July 2025
Pamela Christine Stewart	No	Deputy Director Training, resigned May 2025
Patrick Hubble	Yes	Treasurer
Paul Batchelor	Yes	Trustee until September 2025
Tim Ensor	Yes	Co-Director

Trustees' Annual Report for the year ended 31 March 2026

Objectives and Activities

The overall objective of the Charity is to support the Samaritan vision that fewer die by suicide. We do this by making sure there's someone there for anyone who needs someone. We provide a service that enables such persons to receive immediate emotional support and compassion from members of the Charity. Nationally, via the free to call 116 123 telephone line and via Online Chat, and locally within two prisons and through emotional support at various outreach events.

The Trustees and Leadership Team have continued to focus on implementing our 2024-27 strategy that focuses on enhancing areas of our work that will support the Charity's public benefit purpose directed at our overall aim to be a "a happy, friendly, sustainable and caring branch where we do our very best to provide the highest quality service to all our callers". We feel that good progress was made over the year, as evidenced by increased numbers of calls taken, additional shifts and workstations and an excellent response from our volunteer survey. The latter indicates that morale is high and that volunteers are supportive of our direction, culture and strategy.

Our strategic priorities continue to focus on: recruiting and training volunteers to ensure that trained, skilled volunteers continue to be available (objectives 1 to 3); the branch environment that supports volunteers to provide effective services (objectives 4 to 6); our external engagements in York and across the region (objectives 7 to 9); and organisational and governance to ensure future sustainability of what we do (objectives 10 to 12).

In July 2025, the national charity introduced the Future Proofing agenda which is designed to ensure that Samaritans remains sustainable and can "continue supporting people long into the future". The initial communication of the agenda caused considerable anxiety and upset across Samaritans including at York. York branch consulted in a variety of ways with volunteers and then sent in a joint response to the Samaritans leadership team as a constructive criticism of the agenda. Since then, Yorkshire and Humberside Region has been selected as a pathfinder region to implement a modified version of the original proposals. York branch has been playing an active part in the discussions about what this will mean for the future of the branch and services in the region. The refurbishment of the duty rooms and creation of extra listening stations was part of our strategy but also aligns with future proofing by making more shifts possible and services more resilient.

Trustees' Annual Report for the year ended 31 March 2026

During the next financial year, 2026-27 we will continue to implement our strategy aligned with aspects of the future proofing agenda. This will include:

- Examining how we can sustainably increase the number of volunteers covering night shift hours in coordination with other branches in the region
- Focus on improving volunteer retention including through more flexible options for volunteering
- playing our full part in building a 24/7 online chat service
- supporting and developing the skills base for our volunteers
- developing sustainable funding to support branch services financial and income generation strategy
- improving our profile in the local community with a diverse range of outreach activities
- expanding our prison support work to build a Listener scheme at HMP Millsike

Achievements and Performance

At the end of March 2026, York branch had 143 volunteers: 97 Full, 15 Support, 12 Provisional and 19 Observers. During the financial year 2025-26 volunteers answered 16,789 inbound calls excluding snaps (16,203 in 2024-25) and 593 Chats (814 in 2024-25) while making 291 (217 in 2023-24) outbound calls (follow-up and third-party calls). Volunteers provided listening, chat and regular Face to Face services for 12,471 hours during 2025-26; 73% of which were during the day (6-22.00), 14% during twilight hours (22.00-2.00), and 13% during night hours (2-6.00).

Objective 1: To review and revise the 'path of a Samaritan' from trainee to full Samaritan to ensure all volunteers feel supported and valued

The review of pathway has been completed and a transparent "roadmap" established showing criteria for progress from O to P and from P to Full Samaritan status. This is now prominently displayed in the Branch so all volunteers can easily access it.

We have also produced posters displaying our Samaritans values and these are displayed in the Branch.

We have reviewed our arrangements for OGM shifts and increased the number of OGM shifts available.

Our Volunteer Support team are regularly in touch with volunteers experiencing personal or life challenges to offer constructive support and help in a kind, flexible and empathetic way.

Objective 2: Recruitment that enhances diversity of branch volunteers and helps to reduce volunteer attrition.

From January to November the branch received 140 applications and interviewed 56 while 36 successful applicants booked onto training courses. The September training cohort transferred to online training, and this led to some drop-out. Only 9 joined this training before coming to branch. Of the 36 trained, 28 are now on 3-Rings as branch members.

We joined a volunteer recruitment fair for the first time in the Hilton Hotel. This was a good way to get some visibility, but it did not attract any applicants to the branch and so we will not join this again.

We have a steady waitlist of potential volunteers, however, as a university city, we have many student applicants at the beginning of each university year. The focus in 2026 will be on who we interview and whether we limit student applications and if so, how, and also reviewing the minimum age for applications.

We will continue the conversation around in-person training versus online training. While a larger number can train online, we currently do not have enough mentors in branch to support a greater influx of O's three times a year.

We will continue to look for opportunities to join events to raise our profile as a branch.

Objective 3: Training and continuous development that supports volunteers to develop their skills throughout their time with Samaritans.

Nothing can be said about training in 2025 without tributes both to Pia-Mari Powell and Christine Stuart both of whom died during the year. Pia led Core Development, and her warmth and experience lit up training for many of us and she is much missed. Christine was a former Regional and Branch Director and Deputy Director Training until last year until she was also forced to step down from her role as training due to illness, and she, too, is much missed.

On a positive note, over 30 new Samaritans completed Core and Embedding in 2025 and the indomitable spirit of both Pia and Christine remain with us. 2026 has already seen 24 new Samaritans complete Core Development. Twelve amazing volunteers helped the new Sams with their training, and more volunteers ran Skills practice to reinforce their learning. Gill Swift then ensured an easy transition to Branch, with Embedding and mentors.

Continuous development is re-starting. The CSS update will be followed by sessions covering domestic abuse and mentoring. Other subjects will be covered as the year progresses in response to volunteer feedback.

We would welcome more trainers to support us at York St John or run skills practice via WhatsApp.

Objective 4: To improve the physical environment of our branch that supports volunteers to deliver services to all types of callers

The two duty rooms were refurbished during November and December with work completed by Office Options. The newly refurbished space provides three sound-dampened listening stations in the main duty room and two chat stations in the chatroom, one of which that can be used as an extra listening station for Ongoing mentoring. New desk chairs, sit-stand desks, easy chairs and document cabinets were purchased to provide a more restful space for listening duties. The proposals were supported by the Central Charity as in alignment with the Future Proofing agenda. The reaction to the changes from within the branch has been overwhelmingly positive.

A small opening event took place with main funder, York Rotary, together with Rachael Maskell MP and the Deputy Leader of York Council – Councilor Pete Kilbane, in attendance. An Open Day to provide the opportunity for friends and families of our volunteers to see the new Duty Room was also very successfully held.

Parking remains a concern and we will continue to pursue all options and opportunities that we can identify, including through further discussions with the Council.

Objective 5: Ensure we have effective communication systems: in branch; with the region; with central Samaritans

We communicate with volunteers through multiple channels including the Directors' newsletter (every two weeks), 3Rings, Blink, Co Directors' drop-in sessions and ad hoc emails. The 2026 Branch Survey is broadly positive about volunteers' perceptions of the quality of in Branch communications, responsiveness and overall direction.

In reply to requests from volunteers there are posters in the main duty and training/meeting rooms that list those who have responsibility for different areas of branch activity.

We have achieved several pieces of good press coverage in recent months – for our Outreach events and for other Branch initiatives, like the Rachel Maskell meeting. An ad hoc Communications Group is now in place to co-ordinate and lead our media relations work.

Objective 6: Ensure all volunteers feel valued, supported and respected and are able to contribute effectively to the Branch in a variety of ways

An audit of all volunteers' hours was completed by the end of December, and flexible volunteering was agreed for those volunteers who were struggling for whatever reason, but with specific lengths of time, e.g. 3 or 6 months, followed by a review.

Recruiting new Leaders has been a challenge, but we have had some success and our efforts will continue.

We have taken care of volunteer's pastoral needs where necessary with a mix of one-to-one conversations, flowers, and e cards.

Our volunteer survey included many positive responses about the general level of support available in the Branch, and the positive and inclusive leadership culture that has been built.

Objective 7: To work with HMP Millsike to develop and provide a Listening service without compromising the services provided at Full Sutton and Askham Grange

During the year Diana 828 handed over to David 1196 as BPSO and DD Prisons. We currently have nine active members of the prison team.

During the year we completed a successful recruitment and core training programme at Full Sutton to increase Listener numbers there to twenty-two. We also organized three visits for interested Samaritans to Full Sutton. These totaled volunteers from branch visiting the prison, improving awareness and leading to three new members joining the prisons team.

The temporary withdrawal of security clearance at Askham Grange following changes in their vetting regime led to a four-month period when Sams volunteers could not visit Askham Grange. This issue now looks to be satisfactorily resolved. Three Listeners at Askham Grange have continued in their role during this interrupted period with telephone conference call support and a meeting at Samaritans branch.

Discussions have continued to try to establish a Listener scheme at the new Millsike prison. The Samaritans Central Office are currently involved in try to finalise an operational and financial agreement to enable the scheme to go ahead.

Over the next twelve months we:

- Plan to re-start monthly visits to wings at Full Sutton
- Introduce a training element to the monthly full Listener support meeting.
- Consider annual Listener recruitment and core training programmes at Full Sutton and at Askham Grange.
- Re-start the twice monthly Listener support visits to Askham Grange.
- Enhance the support and cohesion of the prison team by re-starting regular prison team meetings, incorporating a training element
- Continue progress to starting and supporting a Listener scheme at HMP Millsike – and investigate ways of strengthening the prisons team both from our branch and from others, where possible, in the region.
- Organise further prison visits for Samaritans branch volunteers.

Objective 8: Outreach - to build team numbers with a view to maintaining 'regular' events, and looking to support new and more diverse outreach opportunities.

Building on existing partnerships, Outreach strengthened local awareness through support at York Pride, Great Yorkshire Show, Dragon Boat Race, Driffield Show, St Sampson's Centre, Langlands Garden Centre, Unit Welfare Officer courses, and Imphal Barracks. Mental health was promoted through collaborations with Menfulness, York University, York City Council, and Nestlé. Talks given to two organisations. New initiatives included supporting (1) Hardmoors ultra race with 200+ participants, (2) Kyra's International Women's Day event and (3) delivery of DEFRA workshop focused on listening skills to enhance colleague care. National campaigns Brew Monday and Small Talk Saves Lives delivered at York Station. Annual "Sing for Samaritans" also held at York Station.

The coming year will build on existing outreach activity, continuing to support a range of local events while expanding involvement. Plans include entering a team in the Yorkshire Marathon relay in October to raise awareness, deliver a workshop on listening skills and supporting colleagues to York Rescue Boats. We aim to grow the Outreach team by offering ESOS training and hosting a 'Welcome to Outreach' lunch, giving colleagues the opportunity to meet, learn more and get involved. In so doing, we will celebrate the precious time and hours our amazing volunteers dedicate to Outreach events throughout the year.

Objective 9: Ensure that services continue to match our skills to national and local needs

We provided financial support in the 2025-26 budget to the Region to support branches in a less fortunate financial position and put on regional events such as the New Volunteer Conferences and meetings to discuss the role of the branch as part of the Yorkshire & Humberside Pathfinder region. Similar support will be provided during 2026-27.

During the year, the Co-Directors and other members of the branch attended regional meetings focused on Future Proofing as well as the annual branch directors' meetings. The Regional Director visited the branch on multiples times including for the AGM in 2025 and to attend the re-opening event for the branch following the refurbishment. A positive meeting was also held between BLT members and the incoming Assistant Director Service Delivery (North).

Objective 10: High quality branch governance that ensures that the strategy and budget are effectively and sustainably managed to promote the overall objectives of the charity and meets the needs of the Charities Commission and Central Office.

We have continued to work to ensure that our governance and management systems and practices are transparent, meet the needs of the branch and are in accordance with the requirements of the Charities Commission and Samaritans Central Office. We have a strong leadership team who meet with the trustees meeting formally every 6 weeks at which progress reports and the financial position is presented and discussed. We introduced an informal on-line meeting in between to ensure the leadership was up to date with Future Proofing proposals from Central Office and to deal with urgent issues.

Every year we complete compliance checklists from Central Office covering the areas of health and safety and building; governance and finance. We have a developed a short action plan to cover the areas where improvements were needed such as independent formal fire and water risk assessments and a health and safety calendar. We have started a review of formal policies and that will continue next year.

Objective 11: A robust 3-year financial plan which maintains a prudent level of reserves, but which provides for a programme of planned investment in Branch infrastructure, activities and development

York branch is an affiliate to the Central Samaritans Charity. As a branch, we need to raise all our own income to ensure we can continue to provide services. Although there is variation from year to year, York branch costs about £50,000 a year to run. This amounts to about £384 per volunteer or £136 per day.

In 2025/26 expenditure (excluding depreciation and contribution to Central Office) was approximately £35,000. This was nearly £5,000 more than the previous year, principally reflecting increases in utilities, insurance and repairs and maintenance.

Just over £35,000 was spent on the duty room refurbishment, including the use of the restricted reserve of £16,410 arising from Rotary's generous sum in respect of the 2024 Dragon Boat Race.

Depreciation of £11,403 was charged, an increase of over £4,250 on the previous year, principally reflecting the depreciation of the furnishing and office equipment arising from the duty room refurbishment.

The cash contribution to Central Office in 25/26, at £12,519, is based on income and reserves of the previous financial year. This is substantially higher in previous years, reflecting the large income from grants and donations of the 24/25 year upon with the sum is calculated. The expense recorded reflects in addition the difference between the accrual brought forward into the year and the accrual at the end of the year (in respect of the payment to be made in 26/27 for the year of these accounts.)

Our main operational expenses are maintenance and running of the building (25%), governance (9%) and outreach (6%). The branch also contributes to the costs of head office in proportion to our income and reserves (29%).

In 25-26 the branch's main income sources were donations from individuals and organisations (44%), fundraising (14%), donations from trusts (12%) and the contribution from the prison service for the work we do with prisons in the region (12%).

Current assets were nearly £130,000 at the end of 2025-26, amounting to around three years of branch operational expenditure. This sum is about £36,750 less than the current assets at the previous year- end, a difference more than accounted for by the costs of the refurbishment and the increase in the contribution to Head Office.

Reserves are required keep the charity going in the event of a sudden loss of income particularly from fundraising and donation income which can be volatile. A financial strategy is being developed that outlines our approach to controlling spending and raising funds as well as management of reserves. This provides a three-year forecast for the main streams of income: Individual giving; fundraising event; Grants and Trust Giving; Corporate giving; and Legacy income. The strategy aims to stabilize annual income by increasing the range of substantive income sources and ensuring good expenditure control.

Objective 12: To consider throughout the 3 years succession planning and continuity for the future

Activities are in process to ensure help smooth the transition to a new leadership team in 2028. We are planning to ensure that the incoming team inherent a branch which is sustainable and resilient and has a thorough platform of core policies and activities. Our BLT is strong and active and mutually supportive, and we aim to ensure this continues over the next 12 months.

As an example of our process and system improvement plans we will ensure that if a volunteer with responsibilities for a system or systems leaves the branch the system(s) can still be operated by other volunteers. In addition, we are in the process of documenting the management and administrative processes used in the branch to ensure that instructions for system access is clear and can be accessed by at least two individuals.

Financial Review

Income for the year was £44,771 (£2025: £79,535), which after deducting expenditure of £56,438 (2025: £44,150) resulted in a net expenditure of £11,667 (2025: net income of £35,385).

Principal risks and uncertainties

The principal risks and uncertainties continue to relate to the variability of branch income and the concentration in the sources of it, and, to a lesser extent, the variability in branch expenditures. The uncertainty at the end of the previous year over the cost of refurbishment is now resolved.

Reserves Policy

The branch has a policy that total year unrestricted fund balances should cover at least the following 18 months of planned expenditure. This would equate to approximately £84,500 at the expenditure levels of 2026, though as noted elsewhere in this report, those expenditure levels are somewhat higher than normal on account of the contribution to Head Office in respect of the unexpectedly large income of 2025. The total unrestricted funds at 31 March 2026 were £150,619. The level of free reserves at that date, excluding fixed assets, totalled £117,533 (2025: £134,998).

Trustees' Annual Report for the year ended 31 March 2026

Structure, governance and Management

Investment policy and cash management

The Leadership Team, having regard to the liquidity requirements of operating the Charity, have kept available funds in a bank current account and in a one-year interest paying bond. The bond matured in January 2026, but was not able to be rolled over with Shawbrook. Approval was therefore given to transfer the vast majority of the Charity's cash assets to a mixture of easy access and one year bond accounts. The Charity is managed by a Leadership Team which includes all of the trustees under the Model Constitution for Branches of the Samaritans based on the Model approved by the Council of Management in 1971 and as subsequently amended.

Appointment of Trustees

The Trustees named on page 3 have served during the year. Appointment of trustees is governed by the Trust Deed. Every trustee is appointed for a term of one year by a resolution of the trustees. Trustees are recruited and appointed after a careful review of the needs of the Trust and the skills and expertise which respective new trustees can provide.

Trustees' responsibilities statement

The Trustees carry out their duties in line with Charity Commission for England and Wales published guidance, the Charity Governance Documents and the Law.

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

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Trustees' Annual Report for the year ended 31 March 2026

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees on 25 September 2026 and signed on their behalf by:

Tim Ensor & Matthew Knight

Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORK SAMARITANS

I report to the trustees on my examination of the financial statements of York Samaritans (the "Charity") for the year ended 31 March 2026.

This report is made solely to the Charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's members as a body and the Charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity 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;
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing FCA, DChA
HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

25 September 2026

YORK SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	*Unrestricted funds 2026* £	*Restricted funds 2026* £	*Endowment Funds 2026* £	***Total 31 March 2026*** **£**	*Total 31 March 2025* £
Income and endowments from:						
Donations and legacies	*2*	29,669	500	-	**30,169**	37,005
Other trading activities	*3*	5,603	-	-	**5,603**	15,777
Investments	*4*	3,010	-	-	**3,010**	2,520
Other income	*5*	5,989	-	-	**5,989**	24,233
Total income		44,271	500	-	**44,771**	79,535
Expenditure on:						
Raising funds	*6*	865	-	-	**865**	697
Charitable activities	*7*	53,452	2,121	-	**55,573**	43,453
Total expenditure		54,317	2,121	-	**56,438**	44,150
Net (expenditure) / income		(10,046)	(1,621)	-	**(11,667)**	35,385
Transfers between funds		16,410	(16,410)	-	**-**	-
Other recognised gains:						
Gains on revaluation of fixed assets	*11*	-	-	-	**-**	50,000
Net movement in funds		**6,364**	**(18,031)**	**-**	**(11,667)**	85,385
Reconciliation of funds:						
Total funds brought forward		144,255	21,137	300,000	**465,392**	380,007
Total funds carried forward		**£ 150,619**	**£ 3,106**	**£ 300,000**	**£ 453,725**	**£ 465,392**

The Statement of Financial Activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 17 to 26 form part of these financial statements.

YORK SAMARITANS

BALANCE SHEET AT 31 MARCH 2026

	Notes	*2026*		*2025*	
		£	*£*	*£*	*£*
Fixed assets					
Tangible assets	*11*		333,086		309,257
Current assets					
Debtors	*12*	-		2,379	
Cash at bank and in hand		129,270		163,652	
		129,270		166,031	
Creditors : amounts falling due within one year	*13*	8,631		9,896	
Net current assets			120,639		156,135
Total assets less current liabilities			453,725		465,392
Net assets			£ 453,725		£ 465,392
Charity Funds					
Endowment funds	*14*		300,000		300,000
Restricted funds	*14*		3,106		21,137
Unrestricted funds	*14*		150,619		144,255
Total Funds			£ 453,725		£ 465,392

The financial statements were approved by the trustees and authorised for issue on 25 September 2026 and signed on their behalf, by:

Timothy Ensor
Trustee

Matthew Knight
Trustee

The notes on pages 17 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

York Samaritans is a Charitable Incorporated Organisation (CIO) in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are given on page 4 onwards.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other 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 particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity.

1. ACCOUNTING POLICIES (CONTINUED)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs are allocated to the applicable expenditure headings.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities are costs incurred in order to meet the charity's objectives, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.5 Going concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified, these financial statements have therefore been prepared on a going concern basis.

1.6 Tangible fixed asset and depreciation

All fixed assets are initially recorded at cost or valuation.

Land and buildings were valued at open market value. No depreciation is provided on land and buildings as they are maintained in a state of good repair and accordingly the Trustees consider that the lives of these assets are so long and residual values, based on prices prevailing at the time of valuation, are so high that any depreciation charge would be insignificant.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furnishings	-	10% straight line
Office equipment	-	25% straight line
Computer equipment	-	20% straight line

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES (CONTINUED)

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Unrestricted funds 2026 £	*Restricted funds 2026* £	*Total funds 2026* £	*Total funds 2025* £
Trust donations	5,500	-	5,500	27,350
Other donations	18,887	500	19,387	5,245
Legacy income	1,000	-	1,000	-
Friends donations / subscriptions	3,429	-	3,429	3,704
Pay for a Day	853	-	853	706
	£ 29,669	£ 500	£ 30,169	£ 37,005

In 2025, £20,154 Donation and Legacies income related to unrestricted funds.

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2026	*Total funds 2026*	*Total funds 2025*
	£	*£*	*£*
Fundraising events	£ 5,603	£ 5,603	£ 15,777

In 2025, all other trading activities income related to unrestricted funds.

4. INVESTMENT INCOME

	Unrestricted funds 2026	*Total funds 2026*	*Total funds 2025*
	£	*£*	*£*
Bank interest receivable	£ 3,010	£ 3,010	£ 2,520

In 2025, all investment income related to unrestricted funds.

5. OTHER INCOME

	Unrestricted funds 2026	*Restricted funds 2026*	*Total funds 2026*	*Total funds 2025*
	£	*£*	*£*	*£*
Prison services income	5,505	-	5,505	4,079
Dragon boat race - Rotary sponsorship	-	-	-	16,410
Restricted volunteer support fund	-	-	-	3,744
Sundry income	484	-	484	-
	£ 5,989	£ -	£ 5,989	£ 24,233

In 2025, all other income related to unrestricted funds.

6. RAISING FUNDS

	Unrestricted funds 2026 £	*Total funds 2026* £	*Total funds 2025* £
Fundraising	865	865	597
Publicity and advertising	-	-	100
	£ 865	£ 865	£ 697

In 2025, all raising funds expenditure related to unrestricted funds.

7. CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted funds 2026 £	*Restricted funds 2026* £	*Total funds 2026* £	*Total funds 2025* £
Confidential emotional support	49,633	2,121	51,754	41,365
Governance costs	3,819	-	3,819	2,088
	£ 53,452	£ 2,121	£ 55,573	£ 43,453

In 2025, £832 expenditure on charitable activities related to unrestricted funds.

7. CHARITABLE ACTIVITIES BY FUND TYPE (CONTINUED)

Analysis of charitable expenditure

	Unrestricted funds 2026 £	*Restricted funds 2026* £	*Total funds 2026* £	*Total funds 2025* £
Rates and insurance	2,379	-	2,379	2,075
Light and heat	3,755	-	3,755	2,997
Repairs and maintenance	4,483	-	4,483	2,116
Cleaning and housekeeping	2,369	-	2,369	2,372
Telephone	74	-	74	2,744
Depreciation	11,403	-	11,403	7,145
Printing, stationery and postage	2,142	-	2,142	1,537
Prison service expenses	15	983	998	832
Restricted volunteer support fund expenditure	-	1,138	1,138	-
Volunteer support	328	-	328	540
Recruitment and training	1,409	-	1,409	1,623
Volunteer expenses	4,797	-	4,797	5,169
Branch contribution to Head Office	11,269	-	11,269	6,248
Branch contribution to Region	2,000	-	2,000	-
Selection	-	-	-	16
Continuous development	28	-	28	95
Equipment	551	-	551	345
Outreach	2,571	-	2,571	3,618
Governance - accountancy fees	1,695	-	1,695	2,074
Governance - meetings	2,124	-	2,124	1,796
Bank charges	60	-	60	111
	£ 53,452	£ 2,121	£ 55,573	£ 43,453

8. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2026 £	*2025* £
Depreciation	£ 11,403	£ 7,145

9. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,881 (2025: £1,896).

10. STAFF COSTS AND EMOLUMENTS

The charity has no employees other than the Trustees, who did not receive any remuneration (2025: £nil).

No employee received remuneration amounting to more than £60,000 in either year.

11. TANGIBLE FIXED ASSETS

	Land and Buildings £	*Computer equipment* £	*Office equipment* £	*Furnishings* £	*Total* £
Cost					
At 1 April 2025	300,000	11,427	21,995	64,913	398,335
Additions	-	-	3,899	31,333	35,232
Revaluation	-	-	-	-	-
At 31 March 2026	300,000	11,427	25,894	96,246	433,567
Depreciation					
At 1 April 2025	-	11,201	19,831	58,046	89,078
Charge for year	-	109	1,963	9,331	11,403
At 31 March 2026	-	11,310	21,794	67,377	100,481
Net Book Value					
At 31 March 2026	£ 300,000	£ 117	£ 4,100	£ 28,869	£ 333,086
At 31 March 2025	£ 300,000	£ 226	£ 2,164	£ 6,867	£ 309,257

£300,000 of fixed assets relate to endowment funds and £33,086 to unrestricted funds.

The Central Office of The Samaritans act as custodian trustee of the property 89 Nunnery Lane, YORK, under the terms of a trust deed dated 19 May, 1975.

The Freehold Property at 89 Nunnery Lane, YORK was revalued on 4 February 2025 by Hudson Moddy, Chartered Surveyors, at an open market value of £300,000.

12. DEBTORS

	2026 £	*2025* £
Prepayments and accrued income	£ -	£ 2,379

All debtors relate to unrestricted funds.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		2026	*2025*
		£	*£*
Accruals	- Head Office Levy	6,750	8,000
	- Accounts & Independent Examination	1,881	1,896
		£ 8,631	£ 9,896

Statement of funds - current year

	Balance at 1 April 2025	*Income*	*Expenditure*	*Gains/ (losses)*	*Transfers*	*Balance at 31 March 2026*
	£	*£*	*£*	*£*	*£*	*£*
Unrestricted funds						
General funds	144,255	44,271	(54,317)	-	16,410	150,619
Endowment funds						
Permanent endowment fund	300,000	-	-	-	-	300,000
Restricted funds						
Prison services	983	-	(983)	-	-	-
Dragon boat race: Rotary sponsorship	16,410	-	-	-	(16,410)	-
Restricted volunteer support fund	3,744	500	(1,138)	-	-	3,106
Total of funds	£ 465,392	£ 44,771	£ (56,438)	£ -	£ -	£ 453,725

The property in Nunnery Lane, YORK represents the endowment fund of the Charity.

Restricted Funds
Prison services - Specific funding for expenditure on prison related activities and Covid expenditure.
Dragon boat race: Rotary sponsorship - Sponsorship funds raised for expenditure on refurbishment of York Branch.
Restricted volunteer support fund - Marathon sponsorship funds raised to help those who keep the York branch running.

Transfer
The transfer from the Dragon boat race: Rotary sponsorship to the General Fund relates to the funds raised utilised in the year on the office refurbishment.

Statement of funds - prior year

	Balance at 1 April 2024	*Income*	*Expenditure*	*Gains/ (losses)*	*Transfers*	*Balance at 31 March 2025*
	£	*£*	*£*	*£*	*£*	*£*
Unrestricted funds						
General funds	128,192	59,381	(43,318)	-	-	144,255
Endowment funds						
Permanent endowment fund	250,000	-	-	50,000	-	300,000
Restricted funds						
Prison services	1,815	-	(832)	-	-	983
Dragon boat race: Rotary sponsorship	-	16,410	-	-	-	16,410
Restricted volunteer support fund	-	3,744	-	-	-	3,744
Total of funds	£ 380,007	£ 79,535	£ (44,150)	£ 50,000	£ -	£ 465,392

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	*Restricted funds 2026* £	*Endowment funds 2026* £	*Total funds 2026* £
Tangible fixed assets	33,086	-	300,000	333,086
Current assets	126,164	3,106	-	129,270
Creditors due within one year	(8,631)	-	-	(8,631)
	£ 150,619	£ 3,106	£ 300,000	£ 453,725

Analysis of net assets between funds - prior year

	Unrestricted funds 2025 £	*Restricted funds 2025* £	*Endowment funds 2025* £	*Total funds 2025* £
Tangible fixed assets	9,257	-	300,000	309,257
Current assets	144,894	21,137	-	166,031
Creditors due within one year	(9,896)	-	-	(9,896)
	£ 144,255	£ 21,137	£ 300,000	£ 465,392

16. RELATED PARTY TRANSACTIONS

Trustees remuneration and benefits
The Trustees did not receive any remuneration or benefits for their services.

Trustees expenses
No expenses were reimbursed to trustees during the year (2025: £nil).

Trustees other related parties
Donations in the year from trustees totalled £500 (2025: £80).

There are no other related party transactions.

17. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2025 £	*Restricted funds 2025* £	*Endowment funds 2025* £	***Total 31 March 2025*** **£**
Income and endowments from:				
Donations and legacies	37,005	-	-	**37,005**
Other trading activities	15,777	-	-	**15,777**
Investments	2,520	-	-	**2,520**
Other income	4,079	20,154	-	**24,233**
Total income	59,381	20,154	-	**79,535**
Expenditure on:				
Raising funds	697	-	-	**697**
Charitable activities	42,621	832	-	**43,453**
Total expenditure	43,318	832	-	**44,150**
Net income	16,063	19,322	-	**35,385**
Transfers between funds	-	-	-	**-**
Other recognised gains:				
Gains on revaluation of fixed assets	-	-	50,000	**50,000**
Net movement in funds	16,063	19,322	50,000	**85,385**
Total funds brought forward	128,192	1,815	250,000	**380,007**
Total funds carried forward	**£ 144,255**	**£ 21,137**	**£ 300,000**	**£ 465,392**