Charity registration number 1168320 (England and Wales)

KINGSTON SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

KINGSTON SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Nicholds	
	S Dave	
	K Gibson	
	H Prins	(Appointed 30 April 2025)
	M Searby	(Appointed 29 July 2025)
	R Newman	(Appointed 16 September 2025)
	N Hancock	(Appointed 31 July 2026)
Charity registration	England and Wales	1168320
Principal address	2 Wheatfield Way Kingston upon Thames Surrey KT12QS	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde Limited 4 Marigold Drive Bisley Surrey GU24 9SF	

KINGSTON SAMARITANS

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KINGSTON SAMARITANS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

Objectives and activities

Purpose:

To enable persons in Kingston and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of 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 collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our main emotional support service is provided by at least two listening volunteers in our branch taking phone calls and answering emails. This support is offered seven days a week, 365 days a year, day, and night. We aim to be there for callers who are experiencing distress, including suicidal thoughts.

The unique nature of our service, the confidential and anonymous support we offer to all our callers means we are not able to document the individual impacts of our calls. However, the national charity continues to seek ways to capture these impacts.

In the year April 2025 to March 2026, Kingston Samaritans spent over 7,300 hours answering over 27,000 phone calls and replied to over 3,000 emails from callers. Our 'in-person' face to face (f2f) caller service within branch is still suspended but our volunteers continue to give f2f support when undertaking Outreach activities in the community.

The total hours Kingston Samaritans volunteers have dedicated to Samaritans is considerably higher than the hours listed above. Our Branch volunteer numbers fluctuate but we have approximately 170 who are actively involved in responding to callers but also in keeping our Branch open and operating. Our volunteers also have to recruit and train new volunteers, keep our volunteers' knowledge up to date, be there at the end of each shift to give support needed by volunteers who have just finished taking calls, maintain a safe and welcoming office environment and raise over £55,000 a year to keep the branch open. We are entirely volunteer-led.

Listening to our callers and providing emotional support can be challenging. We have a structure to care for our volunteers in this work. Our volunteer and caller support teams, with our specially trained leaders, work hard to enable our trained volunteers help our callers while maintaining personal well-being.

Our Outreach Team works within our local community with various activities. These have included: attending Kingston College's Fresher Week and Kingston University's Wellbeing week to increase the young people's awareness of the Samaritan service; visiting local railway stations to distribute leaflets to increase awareness and to give post-incident support to staff and passengers; supporting a local project once a month, for refugees and the homeless, to offer emotional support and raise awareness of the Samaritans; participating in local suicide prevention and mental health groups. This team has also developed a schools' team. It has made several visits into schools to attend wellbeing events and to lead workshop sessions.

Our Prison Outreach Team continues to work in HMP Wandsworth as part of Samaritans partnership with the prison services and the Listener scheme. Our team of volunteers is regularly on site to train and support prisoners within the prison to become Listeners.

2025-2026 was another busy year for our volunteer recruitment and training teams as we continued to have high levels of interest in becoming a Samaritans volunteer with our branch. 40 volunteers over three intakes began our very rigorous training during the year. Our new volunteers undertake over six months of training before becoming listening volunteers. In addition, our active volunteers undertake mandatory continuous development every year. Our recruitment, selection and training teams are adapted to working online and offer hybrid sessions for meetings.

We are funded by voluntary donations. The trustees continue to be very appreciative of the continued financial support from individuals, local organisations and grant makers that allow us to provide our services.

The trustees also wish to thank the phenomenal efforts of our hard-working volunteers, leadership team and generous supporters and donors that have enabled us to be there in the important work of emotionally supporting our callers.

Risk management

The trustees have considered the principal risks to which the organisation is exposed and have developed strategies to mitigate the effects of these where possible.

Financial Review

The financial statements are prepared in compliance with the Statement of Recommended Practice ("The Charity SORP").

During the year ended 31 March 2026, the charity made a surplus of £17,759 (2025 deficit £2,491). Income for the year comprised £0 of Restricted income (2025: £20,000) and £68,326 of Unrestricted income.

At 31 March 2026 the charity had cash balances of £78,584 (2025: £66,011).

Restricted funds comprise funds that can only be used in accordance with the intentions of the donor. At 31 March 2026 the charity had Restricted funds of £50 (2025: £50).

Unrestricted funds comprise all other funds, including freehold property, other tangible assets and funds which have been designated by the trustees for a specific purpose. The charity aims to retain sufficient reserves to maintain our financial sustainability over the medium term. At 31 March 2026 the charity had Unrestricted funds of £898,999, of which: £800,000 represented the value of our freehold property; £21,738 represented other tangible assets.

Funding

Income was £68,326 exceeding the branch's annual fundraising target of £55,000, thanks to the commitment of our volunteers, supporters and local community. Income of £68,326 was £4,009 higher than last year. This understates the underlying improvement, because last year's figure included a one-off restricted donation of £20,000 towards the solar panels which was not repeated. Excluding that donation, our general fundraising income grew by £24,009.

Income also includes a Gift Aid claim covering donations made over more than one year, including the £20,000 donation received in 2024/25.

Fundraising included community events and markets, the Cuddington Beer Festival, Claygate Flower Show, comedy and pantomime events, Christmas collections, volunteer-led sales and sponsored challenges, alongside branch events including a quiz night, wine tasting and Christmas party raffle.

Volunteers also raised funds through creative initiatives including selling mugs, watches, Christmas cards, a travel calendar, and a vehicle donation through Giveacar.

We are grateful for donations from individuals including Erol Hasan and Peter Curtiss and for support from organisations and grant makers including the Offer Group, Kingston Nursing Association, the Teddington Society, Tiffin School and New Malden Methodist Church. The trustees thank everyone who contributed to another successful year of fundraising.

Expenditure

We spent £50,567 during the year, compared with £66,808 the previous year. The previous year included significant one-off building work funded by restricted grants (notably the solar panel installation). These costs did not recur, and we bought no new equipment this year.

Our largest costs were the upkeep of our building at £11,939, staff costs of £9,601 for our part-time administrator and cleaner, business rates of £5,412 and insurance of £4,003.

Utility costs fell from £4,632 to £2,059. This reflects a full year of the contribution of electricity generated by the solar panels installed in the previous year.

Reserves Policy

The charity holds designated funds for specific expenditure that can be foreseen by the trustees. Over and above these designated funds, the charity will hold general free reserves to cover unforeseen items of expenditure or shortfalls in income. This level of general free reserves is intended to ensure that contractual obligations for contract payments and direct debits can be met. The charity policy is that this general free reserve will be maintained within a range of a year's operating costs. For this purpose, the level of operating costs is the highest annual figure over the previous three years. As at 31 March 2026, the unrestricted general free reserves totalled £64,261 (excluding tangible assets of £821,738). Over the last three years, the highest annual operating cost was £66,808, in the year to 31 March 2025. Hence, the general free reserves position represents 11 months of expenditure and is therefore within stated policy.

Fixed Assets

The freehold property at 2 Wheatfield Way, Kingston, KT1 2QS, is valued at cost. Fixed assets costing more than £1,000 are capitalised on a straight-line basis for the estimated useful life. Other fixed assets are fully costed during the year of purchase. This freehold property allows the charity to operate without having to pay commercial rents. This property is held in the name of the charity.

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016.

The trustees who served during the year and up to the date of signature of the financial statements were:

J Nicholds	
S Dave	
P Bialkowski	(Resigned 31 July 2026)
K Gibson	
J Lancaster	(Resigned 2 February 2026)
H Prins	(Appointed 30 April 2025)
M Searby	(Appointed 29 July 2025)
T Davies	(Resigned 3 May 2025)
R Newman	(Appointed 16 September 2025)
N Hancock	(Appointed 31 July 2026)

The trustees are elected by the members, the serving Samaritans in the branch, at the Annual General Meeting. Up to two trustees may be appointed by the existing trustees to identify gaps in expertise on the Charity's Board of Trustees. Such trustees are required to retire and seek re-election at the next AGM.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is constituted as a Charitable incorporated Organisation (CIO), registered charity number 1168320 and is governed by its constitution dated 1st October 2016. The trustees of the charity are responsible for its general management. In addition, a team of assistant and deputy directors support the Branch Director in the day-to-day operational management of the caller listening service and volunteer support services. Kingston Samaritans is an affiliated branch of the Samaritans. The nature of service delivery is governed by an Operating Agreement with the Samaritans Central Charity.

The Branch Director represents the branch at the Samaritans Council of Management meeting and at regional councils and oversees all aspects of branch work in relation to the service it provides to callers and management of volunteers. The branch trustees and a representative of the Samaritans Central Charity consult with all branch members as to who should be appointed as Branch Director for a term of three years. At the beginning of each new Branch Director term, Samaritans Central Charity conducts a branch quality review process. This was last undertaken at our branch in February 2026. The Assessors arranged a number of meetings with our volunteers and probed our principal activities. This review did not provide a formal rating, but our Regional Director wrote to thank the branch for completing an 'excellent review'. Regular meetings are held with regional representatives to maintain oversight.

The trustees' report was approved by the Board of Trustees.

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J Nicholds

Trustee

Date: 14/10/2026

KINGSTON SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KINGSTON SAMARITANS

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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of 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.

F J Wilde FCCA MBA DChA
Warner Wilde Limited
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 16 October 2026

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	3	58,677	-	-	58,677	59,218
Charitable activities	4	8,224	-	-	8,224	3,380
Investments	5	1,425	-	-	1,425	1,719
Total income		68,326	-	-	68,326	64,317
Expenditure on:						
Raising funds	6	764	-	-	764	744
Charitable activities	7	49,803	-	-	49,803	66,064
Total expenditure		50,567	-	-	50,567	66,808
Net income/(expenditure) and movement in funds		17,759	-	-	17,759	(2,491)
Reconciliation of funds:						
Fund balances at 1 April 2025		868,240	13,000	50	881,290	883,781
Fund balances at 31 March 2026		885,999	13,000	50	899,049	881,290

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

KINGSTON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	3	39,218	-	20,000	59,218
Charitable activities	4	3,380	-	-	3,380
Investments	5	1,719	-	-	1,719
Total income		44,317	-	20,000	64,317
Expenditure on:					
Raising funds	6	744	-	-	744
Charitable activities	7	37,111	1,003	27,950	66,064
Total expenditure		37,855	1,003	27,950	66,808
Net income/(expenditure)		6,462	(1,003)	(7,950)	(2,491)
Transfers between funds		8,121	(8,121)	-	-
Net movement in funds	9	14,583	(9,124)	(7,950)	(2,491)
Reconciliation of funds:					
Fund balances at 1 April 2024		853,657	22,124	8,000	883,781
Fund balances at 31 March 2025		868,240	13,000	50	881,290

KINGSTON SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		821,738		825,591
Current assets					
Debtors	**14**	10,250		3,340	
Cash at bank and in hand		78,584		66,011	
		88,834		69,351	
Creditors: amounts falling due within one year	**15**	(11,523)		(13,652)	
Net current assets			77,311		55,699
Total assets less current liabilities			899,049		881,290
The funds of the charity					
Restricted income funds	**16**		50		50
Unrestricted funds - general	**18**		885,999		868,240
Unrestricted funds - designated	**17**		13,000		13,000
			899,049		881,290

The financial statements were approved by the trustees on 14 October 2026

J Nicholds

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J Nicholds

Trustee

1 Accounting policies

Charity information

Kingston Samaritans is a charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised when either a constructive or legal obligation is identified.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% impairement review
Plant and equipment	7 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£	£	£
Donations and gifts	58,677	-	58,677	39,218	20,000	59,218

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
Services provided under contract	2,752	2,039
Other income	5,472	1,341
	8,224	3,380

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,425	1,719

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	764	744

7 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	9,601	11,333
Depreciation and impairment	3,853	1,003
New Branch Contribution	1,742	-
Wandsworth Expenses	1,018	1,022
Telephone	543	2,760
Computer Expenses	1,999	500
Volunteer Expenses	2,335	4,061
	21,091	20,679
Share of support and governance costs (see note 8)		
Support	27,209	44,232
Governance	1,503	1,153
	49,803	66,064
Analysis by fund		
Unrestricted funds - general	49,803	37,111
Unrestricted funds - designated	-	1,003
Restricted funds	-	27,950
	49,803	66,064

8 Support costs allocated to activities

	2026 £	2025 £
Administration	909	-
Council Tax and Business Rates	5,412	4,624
Utilities	2,059	4,632
Insurance	4,003	4,169
Printing, Postage and Stationery	1,183	1,118
Property Upkeep	11,939	29,018
Cleaning and Sanitation	381	70
Sundry Expenses	583	601
Food and drink	740	-
Governance costs	1,503	1,153
	28,712	45,385
Analysed between:		
Charitable activities	28,712	45,385

8 Support costs allocated to activities **(Continued)**

	2026	2025
Governance costs comprise:	£	£
Independent Examination fees	1,167	1,153
Meeting costs	336	-
	1,503	1,153

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,167	1,153
Depreciation of owned tangible fixed assets	3,853	1,003

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
Part time administrator	1	1
Part time cleaner	1	1
Total	2	2

Employment costs	2026	2025
	£	£
Wages and salaries	9,601	10,650
Social security costs	-	683
	9,601	11,333

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 April 2025	800,000	26,970	826,970
At 31 March 2026	800,000	26,970	826,970
Depreciation and impairment			
At 1 April 2025	-	1,379	1,379
Depreciation charged in the year	-	3,853	3,853
At 31 March 2026	-	5,232	5,232
Carrying amount			
At 31 March 2026	800,000	21,738	821,738
At 31 March 2025	800,000	25,591	825,591

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	8,029	1,250
Prepayments and accrued income	2,221	2,090
	10,250	3,340

15 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	144	203
Trade creditors	8,044	10,000
Accruals and deferred income	3,335	3,449
	11,523	13,652

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Solar Panels	50	-	-	50

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
National Lottery Community Fund	7,000	-	(7,000)	-
Rotary Club of Twickenham upon Thames	1,000	-	(1,000)	-
Solar panels	-	20,000	(19,950)	50
	8,000	20,000	(27,950)	50

National Lottery Community Fund - Funding for installation of Lossnay heated air system in operations room

Rotary Club of Twickenham upon Thames - Funding for operations room insulation

Solar panels - Donation given to contribute towards the cost of solar panels. Solar panels transferred to unrestricted assets on purchase.

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025	Resources expended	Transfers	At 31 March 2026
	£	£	£	£
Maintenance	5,000	-	-	5,000
Fixtures and fittings	3,000	-	-	3,000
External painting	3,000	-	-	3,000
IT	2,000	-	-	2,000
	13,000	-	-	13,000

Previous year:	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Compressor in garage	6,624	-	(6,624)	-
Maintenance	-	-	5,000	5,000
New telephone sets	1,000	-	(1,000)	-
Dilapidation repairs, internal & external 5 yearly decorating	6,000	(1,003)	(4,997)	-
Fixtures and fittings	-	-	3,000	3,000
Soundproofing for operations room	5,000	-	(5,000)	-
External painting	-	-	3,000	3,000
Building improvements	3,500	-	(3,500)	-
IT	-	-	2,000	2,000
	22,124	(1,003)	(8,121)	13,000

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	868,240	68,326	(50,567)	-	885,999

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	853,657	44,317	(37,855)	8,121	868,240

19 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Tangible assets	821,738	-	-	821,738
Current assets/(liabilities)	64,261	13,000	50	77,311
	885,999	13,000	50	899,049

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	825,591	-	-	825,591
Current assets/(liabilities)	42,649	13,000	50	55,699
	868,240	13,000	50	881,290

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

21 Prior period adjustment

Changes to the balance sheet

	At 31 March 2025		
	As previously reported	Adjustment	As restated
	£	£	£
Creditors due within one year			
Trade creditors	-	(10,000)	(10,000)
Capital funds			
Income funds			
Restricted funds	10,050	(10,000)	50
	13,000	-	13,000
Unrestricted funds	868,240	-	868,240
Total equity	891,290	(10,000)	881,290

21 Prior period adjustment **(Continued)**

	At 31 March 2025		
	As previously reported	Adjustment	As restated
	£	£	£
Changes to the Statement of Financial Activities			
	Period ended 31 March 2025		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	56,064	10,000	66,064
Net movement in funds	7,509	(10,000)	(2,491)