THE SAMARITANS OF SOUTH DEVON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE SAMARITANS OF SOUTH DEVON

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FOR THE YEAR ENDED 31 MARCH 2026

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THE SAMARITANS OF SOUTH DEVON

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees have pleasure in presenting their Annual Report and the unaudited financial statements for the year ended 31 March 2026.

The financial statements comply with current statutory requirements, the accounting policies set out in note one, the governing document and the Charities Act 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective 1 January 2019).

Structure, governance and management
The South Devon Branch of the Samaritans is a registered charity, number 1168726. The charity's principal address is 21 Warren Road, Torquay, Devon, TQ2 5TQ.

The charity was established under a deed of constitution dated 1971 and subsequently amended up until 1983. In October 2016, as part of a restructuring of the national Samaritans organisation, the assets, liabilities and activities of Samaritans of South Devon were transferred to a new charitable incorporated organisation (CIO). References to the charity and the CIO are used interchangeably.

The trustees who served the charity during the year and up to the date of signature of the accounts were as follows:

R Langdon (Chair / Director)
C Rudge (Treasurer)
A Martin - resigned 30 October 2025
T A Stott
L A Batten
C Stone - appointed 30 October 2025

The trustees are legally responsible for the overall management and control of the South Devon Branch of the Samaritans. The Branch Leadership Team, including the trustees, meet 12 times per year. An annual general meeting is held in September. Scrutiny of the finances of the charity takes place at every meeting of the trustees. Income and expenditure and monetary assets are reported on and monitored monthly. Assessment and approval is required for every major item of expenditure over £100.

Objectives and activities

The charity's core objects, as set out in its Deed of Constitution, are to work for the assistance of persons who are suicidal, despairing or in distress and thus reduce the incentive of suicide. To enable such persons to receive immediate help, compassion and befriending from members of the charity, who are selected and prepared for the purpose of working under direction. Also, where appropriate in accordance with Samaritan procedure, referral to persons having specialist or professional skills and to support the company and aid in the establishment and support of probationary branches and the support of recognised branches of Samaritans.

In setting our objectives and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Volunteers

The Charity has the current support of 105 volunteers who undertake receiving telephone calls, administrative work and fundraising. There were no responses to emails as this service was streamlined in 2021 and this Branch withdrew from the Service in December 2021. The service is now being withdrawn Nationally during 2026. No callers visited the Centre during the period of this Report.

There is a continual need to recruit and train more volunteers especially those willing to cover night shifts and it is encouraging to note that more than 20 new volunteers have joined the Branch in the last year. The trustees wish to thank all volunteers for their service.

Achievements and performance

The Branch continues to contact other agencies to promote our services and to agree a Partnership wherever possible. The premises are kept in a well maintained state and the Trustees have started a programme of Branch Refurbishment and the Duty Room and both Toilets have already had a makeover. The next work will be redecoration of the front outside of the building and then improvements to the stairs, landing and Committee Room.

There are no subsidiaries.

In November 2024, there was the introduction of the Listening Centre for answering calls. This has enabled Samaritans to answer calls via the internet rather than analogue phone lines.

Financial review

The charity had a deficit of £3,688 for the 2025/26 year (2025: deficit £2,189). Total funds at the end of the year were £87,528 (2025: £91,216) of these £18,811 (2025: £42,893) related to restricted funds.

Although funds are very healthy there is a need to restart more regular fundraising to compliment the online selling (EBay and Charity Vinted) and in the Branch shop run by two very dedicated volunteers.

The charity owns its own property in Torquay.

Going concern

The charity's main source of income is donations and fundraising. The trustees have considered the impact on cash reserves and are satisfied that the charity can continue as a going concern.

Fundraising

Although our primary role is to answer calls, from those in distress or despair, at our centre in Warren Road, Torquay, volunteer fundraisers also attend events in the area during the year to promote and publicise our service. We do not participate in any door- to- door campaigns.

Events attended in the last year were Brew Monday at Newton Abbot Railway Station in January which was very well attended by GWR Staff, Torquay Pride in June and Baton of Hope, Torbay in September 2025.

We do not employ a professional fundraiser. There have been no complaints in the last year about fundraising. The charity does not approach people for funds, as they are voluntary payments from the public, so it does not affect vulnerable people.

Risk

The trustees are aware of their requirements and responsibilities for risk management. This is to continue the work of the branch mainly providing for the supply and care of volunteers, raising funds and maintaining the building and its contents.

Reserves policy

It is the policy of the trustees to maintain reserves at a level appropriate to the trust's operations. Reserves are maintained at such a level as to be able to respond to any requests for assistance. The trustees consider the level of reserves currently held to be sufficient.

Signed on behalf of the trustees

R Langdon - Chair

Date: 14 July 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2026

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 and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the incoming receipts and application of payments of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the 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.

I report to the charity trustees on my examination of the financial statements of 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 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr Adrian Hemmings BA (Hons) FCA CTA Date: 20 July 2026
Simpkins Edwards LLP
Chartered Accountants
The Summit
Woodwater Park
Pynes Hill
Exeter
Devon
EX2 5WS

THE SAMARITANS OF SOUTH DEVON

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Receipts					
Bank and building society interest		1,112	-	1,112	1,394
Donations		29,965	-	29,965	22,941
General fund raising		5,805	-	5,805	4,715
NOMS		-	2,752	2,752	2,039
Abbfest		-	-	-	650
Total receipts		36,882	2,752	39,634	31,739
Direct charitable expenditure					
Heating and lighting		6,278	-	6,278	5,129
Telephone		1,685	-	1,685	3,879
Insurance		989	-	989	951
Water rates		576	-	576	538
Cleaner, cleaning materials		2,295	-	2,295	2,340
Alterations and repairs		9,762	-	9,762	3,874
Branch contribution - Affiliation fee		4,220	-	4,220	318
		25,805	-	25,805	17,029
Other expenditure					
Publicity and advertising		5,917	-	5,917	1,595
60th anniversary event		-	-	-	2,592
Stationery, printing and postage		872	-	872	880
Travelling expenses		5,368	-	5,368	6,074
Refreshments etc.		791	-	791	301
Training expenses		9	-	9	130
Miscellaneous		746	-	746	660
Trustee retirement gifts		-	-	-	603
Accountancy and independent examination		1,980	-	1,980	1,356
Grants	**4**	-	-	-	1,637
NOMS		-	1,834	1,834	1,071
		15,683	1,834	17,517	16,899
Total payments		41,488	1,834	43,322	33,928
(Deficit)/Surplus of receipts over payments		(4,606)	918	(3,688)	(2,189)
Transfers between funds	**3**	25,000	(25,000)	-	-
Monetary assets as at 31 March 2025		48,323	42,893	91,216	93,405
Monetary assets as at 31 March 2026	**3**	68,717	18,811	87,528	91,216

THE SAMARITANS OF SOUTH DEVON

STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 MARCH 2026

	31 March 2026		31 March 2025	
	£	£	£	£
Monetary assets				
Barclays instant savers account		80,000		87,688
Barclays current account		7,528		3,528
Total monetary assets *(note 3)*		87,528		91,216
Non monetary assets				
Freehold property		65,628		65,628
Fixtures and fittings	139,598		139,598	
Additions to fixtures and fittings	-		-	
	139,598		139,598	
Less: Accumulative depreciation	(139,598)		(139,598)	
	(139,598)		(139,598)	
		-		-
Total non monetary assets		65,628		65,628

We approve the Statement above and the Receipts and Payments Account for the year ended 31 March 2026

R Langdon
Chair of Trustees

C Rudge
Treasurer

Date: 14 July 2026

1. Accounting policies

1.1 Basis of accounting and accounting covention

The accounts have been prepared on the receipts and payments basis.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') and the Charities SORP "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 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 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. 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. Designated funds, are part of unrestricted funds, but are monies that have been earmarked for a specific purpose or project, usually by the trustees.

Restricted funds are subject to specific conditions by donors 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.

1.4 Receipts and payments

Income is recognised on the receipt of funds into the charity and is allocated to the relevant charity fund. Expenditure payments are recorded as they are settled. Expenses are recorded on a gross basis, as VAT is not recoverable.

2. Trustees' remuneration & expenses and other related party transactions

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. However, £797 (2025: £1,188) was paid to 3 Trustees (2025: 5 Trustees) in respect of reimbursed expenses during the year. There were no other disclosable related party transactions during the year (2025: None).

3. Fund analysis

	Balance as at 1 April 2025	Incoming/ (outgoing) for the year	Transfer between funds	Balance as at 31 March 2026
	£	£	£	£
Unrestricted funds	8,323	(23,174)	16,000	1,149
Designated funds:				
Upgrading IT equipment	20,000	-	-	20,000
Property fund	20,000	18,568	9,000	47,568
Total designated funds	40,000	18,568	9,000	67,568
Total unrestricted funds	48,323	(4,606)	25,000	68,717
Restricted funds:				
NOMS fund	17,893	918	-	18,811
Anonymous - property fund	25,000	-	(25,000)	-
Total restricted funds	42,893	918	(25,000)	18,811
Total monetary funds	91,216	(3,688)	-	87,528

Designated funds

Designated funds represent the following:

- Upgrading IT equipment - amounts ring-fenced for upgrading IT equipment and providing an information screen in the outer ops room.

- Property fund - ring-fenced for capital expenditure towards our premises as the Trustees see fit.

Restricted funds

The NOMS fund represents money held for outreach work at Channings Wood Prison under the National Offender Management Service. These funds include donations from NOMS.

The Anonymous - property fund represents money received from a Trust, who wished their name to remain private. The funds were to be used solely for the work carried out at the South Devon branch of the Samaritans. Initially, the Trustees agreed to use this money for capital expenditure towards their premises. After additional discussions with the doner, including a re-assessment of the CIO's current and future property needs, it has been agreed that during 2025/26 £25,000 of the funds given could be de-restricted and used as the Trustees saw fit. £25,000 has, therefore, been transfered to the Property designated fund in the year, with £16,000 then transferred from designated funds to unrestricted funds to cover repairs and improvements and other establishment costs incurred this year.

4. Grants paid

During the year, no grants were paid. In 2025, £1,637 was given to the Samaritans Regional Training.

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.