Charity registration number 1170392

Company registration number CE009151 (England and Wales)

WORTHING SAMARITANS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

WORTHING SAMARITANS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Spann	
	Mr B Hughes	
	Mrs F Cameron	(Appointed 22 January 2026)
	Mrs G Peck	
	Mrs W Kew	(Appointed 15 October 2025)
Charity number	1170392	
Company number	CE009151	
Registered office	2-4 Lennox Road Worthing West Sussex BN11 1DA	
Independent examiner	Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1RL	

WORTHING SAMARITANS

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WORTHING SAMARITANS

TRUSTEES' REPORT (INCLUDING DIRECTOR'S 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 Companies Act 2006 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

The objective of the charity is to provide emotional support to anyone in personal distress, despairing or at risk of suicide, 24 hours a day, 365 days a year. This is provided by trained volunteers who don't just hear but listen, either by telephone or email for the benefit of the public mainly in the Worthing, West Sussex area.

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the objectives and planned activities of the charity.

Achievements and performance

The charity is a full established incorporated charitable organisation. Volunteers have continued to serve the public and provide the Worthing Samaritans service for over 55 years since April 1969.

We answered 20,563 phone calls (approximately 19,000 in 2025). We also responded to 628 web chats (approximately 530 in 2025). During the prior year we transitioned to the new Samaritans Listening Centre, and as a result phone call and web chat statistics were unavailable for two months, and we have therefore pro-rated the statistics for the remainder of the prior year to calculate an approximate number of phone calls and web chats answered by Worthing Samaritans during the prior year.

Financial review

Principal fundraising sources

During the year, shop revenue decreased by 7.6% to £78,637 (£85,119 in 2025) and provided 88% of total income (84% in 2025).

Reserves policy

Reserves provided a safety net to continue fulfilling the charity's objectives. With this in mind, it is intended to keep liquid reserves at a level that bears reasonable relationship to 12 to 18 months' running costs of the charity. Variations outside this level are reviewed by the trustees taking into account exceptional costs and any planned expenditure in furtherance of the charity's objectives.

The target level of liquid reserves is between £41,000 and £61,000. At 31 March 2026, the liquid reserves stand at £89,000. The Trustees consider this level to be satisfactory and aligned with Worthing Samaritan's risk profile.

Investment policy and objectives

Investments are held in various securities and are reviewed annually by trustees to decide on the appropriate course of action going forward.

Plans for future periods

Worthing Samaritans continues to offer the same level of service to the community and nationally, as it has since 1969, to ensure our volunteers are safe. The use of technology for the recruitment and training of new and existing volunteers, together with online meetings, is well established.

Structure, governance and management

The charity is governed by the Samaritans model rules adopted in April 2017. The charity is registered with the Charity Commission for England and Wales as an incorporated charitable organisation, register no 1170392.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs H L Bridgwater	(Resigned 22 January 2026)
Mr A Spann	
Mr B Hughes	
Mrs T Cash	(Resigned 2 February 2026)
Mrs F Cameron	(Appointed 22 January 2026)
Mrs G Peck	
Ms A Stocker	(Resigned 22 April 2026)
Mrs W Kew	(Appointed 15 October 2025)

Recruitment, appointment, and training of new trustees
The trustees form the Branch committee and are appointed and trained in accordance with Samaritan policy. All new trustees complete a detailed branch induction in addition to Samaritan policy induction. The committee meet regularly to ensure the charity is properly managed and governance is regularly reviewed.

Risk management
The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks are taken for review at each committee meeting. The risk register is available to all staff and volunteers.

Approved by order of the board of trustees and signed on its behalf by:

Gemma Peck
.....
Mrs G Peck
Trustee

Date: 10 July 2026 .....

WORTHING SAMARITANS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WORTHING SAMARITANS

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

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or

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

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Kristina Perry

Kristina Perry FCCA
Carpenter Box
Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 10 July 2026

WORTHING SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from:			
Donations and legacies	**2**	2,643	4,609
Other trading activities	**3**	81,623	90,460
Investments	**4**	5,242	5,963
Total income		89,508	101,032
Expenditure on:			
Raising funds	**6**	77,690	58,237
Charitable activities	**5**	65,582	40,749
Total expenditure		143,272	98,986
Net income/(expenditure) and movement in funds		(53,764)	2,046
Reconciliation of funds:			
Fund balances at 1 April 2025		736,927	734,881
Fund balances at 31 March 2026		683,163	736,927

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

WORTHING SAMARITANS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		551,586		552,376
Investments	**12**		39,335		39,335
			590,921		591,711
Current assets					
Debtors	**13**	6,199		7,759	
Cash at bank and in hand		89,708		143,435	
		95,907		151,194	
Creditors: amounts falling due within one year	**14**	3,665		5,978	
Net current assets			92,242		145,216
Total assets less current liabilities			683,163		736,927
The funds of the charity					
Unrestricted funds			683,163		736,927
			683,163		736,927

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

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

The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 July 2026

Gemma Peck

.....

Mrs G Peck

Trustee

Company registration number CE009151 (England and Wales)

1 Accounting policies

Charity information

Worthing Samaritans is a private company limited by guarantee incorporated in England and Wales. The registered office is 2-4 Lennox Road, Worthing, West Sussex, BN11 1DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 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 £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. 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. The trustees have considered relevant information, including subsequent events, in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the accounts.

1.3 Charitable funds

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

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.

Donated goods for resale are not recognised on receipt. The value to the charity of the donated goods sold is recognised as income when sold.

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1 Accounting policies **(Continued)**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support and governance costs are allocated to charitable activities.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	Not depreciated
Computer equipment	3 years straight line per annum

Freehold property is not depreciated on the grounds that regular maintenance is carried out the property and it is kept in good condition. Any depreciation accumulated or charged would be immaterial due to the residual value of the property. This is a departure from the SORP FRS 102 and the Companies Act 2006. However, the trustees believe this departure is required to ensure the financial statements give a true and fair view.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks.

Basic financial assets

Basic financial assets 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.

Basic financial liabilities

Basic financial liabilities 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.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

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 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	2,643	4,609

3 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	234	3,302
Shop income	78,637	85,119
Ford prison income	2,752	2,039
Other trading activities	81,623	90,460

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Helpcards Holdings Limited	1,544	1,737
Interest receivable	3,698	4,226
	5,242	5,963

5 Expenditure on charitable activities

	General 2026 £	General 2025 £
Direct costs		
Other costs	61,716	37,672
Share of support and governance costs (see note 7)		
Support	1,588	1,243
Governance	2,278	1,834
	65,582	40,749
Analysis by fund		
Unrestricted funds	65,582	40,749

6 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Raising donations and legacies		
Fundraising costs	1,633	3,124
Other trading activities		
Shop expenses	76,057	55,113
Total costs	77,690	58,237

7 Support costs allocated to activities

	2026 £	2025 £
Support costs	1,588	1,243
Governance costs	2,278	1,834
	3,866	3,077
Analysed between:		
Charitable activities	3,866	3,077

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but five of them were reimbursed a total of £3,273 (2025: £1,338) for travelling expenses and other general expenses (including housekeeping, cleaning etc.)

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Average staff	2	3

Total wages and salaries costs for the year were £34,437 (2025: £27,186)

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

10 Taxation

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

11 Tangible fixed assets

	Freehold property	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2025	550,000	4,264	554,264
Additions	-	798	798
At 31 March 2026	550,000	5,062	555,062
Depreciation and impairment			
At 1 April 2025	-	1,888	1,888
Depreciation charged in the year	-	1,588	1,588
At 31 March 2026	-	3,476	3,476
Carrying amount			
At 31 March 2026	550,000	1,586	551,586
At 31 March 2025	550,000	2,376	552,376

12 Fixed asset investments

	Shares	National Savings Bonds	Total
	£	£	£
Cost or valuation			
At 1 April 2025 & 31 March 2026	19,335	20,000	39,335
Carrying amount			
At 31 March 2026	19,335	20,000	39,335
At 31 March 2025	19,335	20,000	39,335

13 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	6,199	7,759

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	1,061	(185)
Trade creditors	624	993
Accruals and deferred income	1,980	5,170
	3,665	5,978

15 Analysis of net assets between funds

	Unrestricted funds 2026
	£
Fund balances at 31 March 2026 are represented by:	
Tangible assets	551,586
Investments	39,335
Current assets/(liabilities)	92,242
	683,163

15 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £
Fund balances at 31 March 2025 are represented by:	
Tangible assets	552,376
Investments	39,335
Current assets/(liabilities)	145,216
	736,927

16 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	8,200	8,200
Between two and five years	16,400	24,600
	24,600	32,800

17 Related party transactions

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

WORTHING SAMARITANS

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2026

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME		
Donations and legacies		
Donations	2,643	4,609
	2,643	4,609
Other trading activities		
Fundraising events	234	3,302
Shop income	78,637	85,119
Ford prison income	2,752	2,039
	81,623	90,460
Investment income		
Helpcards Holdings Limited	1,544	1,737
Deposit account interest	3,698	4,226
	5,242	5,963
Total incoming resources	**89,508**	**101,032**
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,633	3,124
Other trading activities		
Shop expenses	76,057	55,113
Charitable activities		
Rates and water	916	406
Insurance	1,938	2,014
Light and heat	4,836	4,161
Telephone	308	4,186
Postage and stationery	-	228
Advertising	705	3,330
Computer costs	1,040	585
Housekeeping and cleaning	2,955	3,658
Repairs and maintenance	32,190	1,501
Conferences, meetings and travel	7,260	6,018
Contributions to other branches	80	3,747
HMP Ford expenses	89	495
General expenses	8,722	6,955

WORTHING SAMARITANS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Depreciation	1,588	1,243
Training	677	288
Charitable donations	-	100
	63,304	38,915
Governance costs		
Accountancy and legal fees	2,278	1,834
Total resources expended	**143,272**	**98,986**
Net (expenditure) / income	**(53,764)**	**2,046**