Charity registration number: 1170412

SAMARITANS

SAMARITANS MILTON KEYNES
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Martin Nye Limited
Chartered Certified Accountants
186 High Street
Winslow
Buckinghamshire
MK18 3DQ

Samaritans Milton Keynes
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Samaritans Milton Keynes
Trustees' Report For The Year Ended 31 March 2026

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

Objectives and Activities

Aims and Objectives

The principal activity of the charity in the year under review was the operation of a charity shop and the provision of emotional support via telephone, e-mail and face to face contact.

The objects of the Charity are:

1.To enable persons in Milton Keynes 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 to improve their emotional health and to reduce the incidence of suicide.

2. 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

3. To collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these Objects.

Public Benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Samaritans Milton Keynes became an independent charity affiliated to Samaritans on 1 April 2017.

The Branch Leadership team which consists of the Director, Trustees, and Deputy Directors are responsible for the leadership and management of the branch and its financial affairs.

Branch Director /Chair Trustees Nikki Denison

Branch Treasurer/Trustee Julie Myers

Branch Secretary/Trustee Dawn Bisset

Trustee Sophie Lovejoy

Trustee Nikki Gregory

Deputy Director (Email & Shift Support) Lesley Phillips

Deputy Director (Outreach) Clair Roberts

Deputy Director (Prisons) Lynne Badr & Lavinia Hoad

Deputy Director (Recruitment) Paul Standbrook & Samantha Standbrook

Deputy Director (Training) Nicole McDermott

Deputy Director (Volunteer Care)Sheila Wright

Branch Directors & Chair of Trustee Report 1st April 2025 - 31st March 2026

I'd like to start this report by acknowledging the hard work and progress made by Nikki Denison in her time as Director, during a particularly challenging year. At the start of her directorship, Nikki grew the leadership team, adding new people in response to feedback during the selection process.

Nikki also oversaw the successful introduction of the Listening Centre, along with the installation of the complex IT that supports that, as well as training drop ins to try it out before the go live date.

Another successful September Side by Side peer mentoring exercise took place, and received positive feedback from both the branch and the Regional Director on the format, with around 70% of the branch taking part.

There were also significant challenges with the management of the Westcroft Community Shop, which provides the major part of our funding.

An additional challenge occurred towards the end of the period, when we were impacted by news of the major changes planned as part of the Future Proofing initiative launched by SCO. This caused significant concern within the branch, but everyone responded in a very positive way, focussing on the continued delivery of our support to our callers.

On a very positive note, approximately 20 number interviews took place. Nikki found these to be an absolute pleasure, consistently highlighting what a lovely, supportive branch we are, with everyone speaking so positively about their experience getting to their number.

Finally a huge thank you all our amazing volunteers, who continue to rise to the challenges we face and take care of each other so well, making our branch continue to feel so welcoming and supportive.

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Main Achievements - continued

Trustees Report for Branch Secretary & Health & Safety 1st April 2025 - 31st March 2026
Dawn Bisset

During this reporting period the Annual Branch checklists were completed and submitted to Samaritans Central Office at the end of November 2025. These covered the areas of Finance, Governance and Health and Safety. They included statutory compliance requirements that branches must prove are adhered to or must action for the coming year. In this financial year the checklists highlighted some areas for action, including amongst others: external entrance signage, asbestos signage, risk assessments for legionnaires, PEEPs, volunteers with access requirements, maintenance work & a Data Protection lead to be appointed.

Room bookings have continued to produce a steady income during the stated financial year. The easyfundraising scheme was set up with 55 members now signed up & 33 actively creating donations for the branch. An honesty stall generated more income within the branch.

Monthly, half yearly and annual health and safety checks have been carried out by a Support Sam and myself with a now extended team including a volunteer who looks after many maintenance & repair tasks within the branch, helping to decrease our expenditure on the premises. Services have been bought in from external organisations to ensure the building and safety equipment such as fire extinguishers, fire alarms, emergency lighting and the stairlift etc is safe and compliant for all volunteers. Documentation for these statutory safety checks has been displayed in branch or available to view on 3Rings in Filestore.

Quarterly newsletters have continued to share a round-up of fundraising news, leavers, new Samaritans joining & celebrating those earning their number etc. This has been combined with increased news sharing on the 3Rings overview to keep volunteers connected and informed.

In my Branch Secretary role I have; maintained the branch membership register; supported the Prisons Team in producing training resources; supported the Mentor Lead to update Mentor and Mentee booklets as each new cohort of mentees starts: assisted Training and Recruitment teams in administrative tasks for their events and supported the Branch Leadership Team in various ongoing tasks.

Deputy Director Report for Outreach 1st April 2025 - 31st March 2026
Clair Roberts

I am pleased to present the Outreach Report for the period 1 April 2025 to 31 March 2026. During this period, the branch continued to engage with our local communities through fundraising activities, public events and Central Office initiatives. These events provided valuable opportunities to raise awareness of the work of Samaritans, promote our services and connect with members of the public.

In December 2025, Abbey Hill Golf Centre kindly supported our branch by sponsoring a Christmas tree as part of the Christmas Tree Competition organised by Midsummer Place. The tree was displayed on Midsummer Boulevard in Milton Keynes, providing an excellent fundraising and promotional opportunity. Members of the public were able to vote for their favourite tree online.

We were delighted to be awarded a £750.00 prize for our Christmas tree. A huge thank you goes to everyone who helped rally support and encourage people to vote for our tree. Special thanks also go to Nikki D for her help in setting up the tree.

On 30 November 2025, the branch attended the Stony Light Switch-On, where we held a stall selling handmade Christmas gifts. Despite the challenging weather conditions on the day, the event was a great success, providing another valuable opportunity to raise funds for the branch, promote the work of Samaritans and engage with the local community. Thank you to everyone who volunteered their time and helped make the event a success.

The branch also supported a Central Office initiative by attending Brew Monday at Milton Keynes Railway Station. This provided an opportunity to engage with members of the public, encourage conversations and raise awareness of Samaritans and the support available to anyone who may be struggling.

As part of the Central Office Small Talk Saves Lives campaign, the branch held outreach activities at both Milton Keynes and Bletchley railway stations. The initiative encourages people to notice when someone may be struggling and highlights how starting a simple conversation can make a difference.

These events provided an important opportunity to engage with passengers, raise awareness of Samaritans and promote the importance of reaching out and talking to someone.

I would like to extend my sincere thanks to all the volunteers who gave their time, energy and enthusiasm to support our outreach, fundraising and awareness-raising activities throughout the year. From supporting the Christmas Tree Competition and Stony Light Switch-On to attending Brew Monday and the Small Talk Saves Lives events, your commitment has helped us reach more people, raise awareness of Samaritans and strengthen our connection with the local community. Thank you to everyone who contributed to making these events such a success.

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Main Achievements - continued

Deputy Director Report for Prisons 1st April 2025 - 31st March 2026
Lynne Badr – HMP Woodhill

HMP Woodhill is a category B, high security prison in Milton Keynes. It has been another very challenging year for HMP Woodhill. In March 2026 an inspection by HM Inspectorate of Prisons took place which resulted with an Urgent Notification process being issued which is a way of raising immediate urgent concerns. This is the sixth time a full inspection has taken place since 2014 with many of the troubling issues raised in the past remaining unresolved. It is hoped that with a new governor in post things will improve but this will take time. Staff shortages and a lack of experienced staff cause frustration for both us and the Listeners. Drugs were rife with two suspected drug-related deaths.

Over the past year our Listeners have done an outstanding job of supporting other prisoners and it is very rewarding to see the enthusiasm they have for the role. It is underestimated how challenging the Listener role can be as they are on the front-line at what can be an extremely demanding and tough time. We held a very successful Listener training course for seven men in February 2026.

We are lucky to work closely with a very supportive Safer Custody team whose contribution to the Listener scheme is very much appreciated by us and the Listeners. We continue to go in to support the Listeners every two weeks. If you would like to know more, please speak to any member of the Prison team.

Deputy Director Report for Prisons 1st April 2025 - 31st March 2026
Lavinia Hoad – HMP Springhill

As usual, things were fairly quiet at Springhill. A good summer lifts the mood and the Listeners had few contacts. Over this time, we had between four and six Listeners on the team. Some monthly debriefs were not very well attended, as Listeners apply to go out to work as soon as possible and are often not back until fairly late, after we have finished the debrief.

We had a helpful and reliable Listener who headed the team and another who attended induction each week in order to speak to any new inmates coming in to Springhill, who might want to continue in a Listener role.

On the whole, things stayed fairly constant over this year.

Deputy Director Report for Email 1st April 2025 - 31st March 2026
Lesley Phillips

A year of mixed emotions for all of us who enjoyed responding to emails from our callers and understood the value of our callers having the choice to reach out to the Samaritans in this way.
Firstly, as always, we should all be proud of our efforts and the quality of the written word that we were able to provide and the professionalism we demonstrated as the emails came to an end in branch.

As we all know, the emails have now been removed from the Samaritan methods of contact and, although so many of us are saddened by this, many of us are striving to continue to support our callers in any way we can. Our thanks to the BLT for everything they have done to make sure that those who chose emails as their preferred method to support our callers have been listened to and supported throughout these changes.

Whilst I cannot promise anything, as a member of the Email Hub, we have all been invited to join a new Online Chat Hub. This is in development as we speak and I am taking part in this training, mainly to support the branch in being able to support our callers via Online Chat. As a branch we have already put ourselves forward as a branch that would be interested in offering Online Chat. All I can say, at this time, is watch this space.

Deputy Director Report for Shift Support 1st April 2025 - 31st March 2026
Lesley Phillips

This year we took the opportunity of reviewing the Shift Support Role. We are so grateful to all of our volunteers that support this invaluable role in the branch. All those involved in shift support were contacted for their views on what was working well and what we could improve. As a consequence of this we have updated the handbook and have tried to make it more accessible, we also discussed and made significant changes to the hours of need shift support in that now, for shifts that end between the hours of midnight to 6:00 a.m. we contact a shift leader if there is a significant need, this might be advice, additional support in an emergency, or at any time a volunteer feels they need to share a worry or a concern. If the shift has, however, not had any major concerns and volunteers on shift have been able to provide adequate support for each other, one of us on duty takes responsibility to message the shift leader the next morning to indicate that everything has been OK. Hopefully, this has made this particular duty a little more manageable for our shift leaders who give up this valuable time so willingly.

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Main Achievements - continued

We know that these are just the first steps and we are very keen to provide training in the not too distant future as both a refresher and to allow new volunteers to join this group. We decided to put further decisions on hold until our new Directors settled into their roles and, along with experienced shift leaders, would have the time to guide us in the best way forward for our branch in this aspect.

Deputy Director Report for Volunteer Care 1st April 2025 - 31st March 2026
Sheila Wright

As Volunteer Care Lead, my role involves maintaining regular contact with all volunteers, particularly those who are taking a break from duties. I monitor branch hours on an ongoing basis and offer support to volunteers who are finding it difficult to maintain their hours, for whatever reason.

Within the bounds of confidentiality, I keep the Director informed of any concerns regarding volunteer wellbeing, to ensure we are able to offer the most appropriate support.

Deputy Director Report for Recruitment 1st April 2025 - 31st March 2026
Paul Standbrook & Samantha Standbrook

We hosted 4 information sessions during the year, which continue to work well, providing an overview of our branch and our work along with an opportunity to observe the attitudes and reactions of the Potential Volunteers in a group setting. We also ran several extended interviews for those unable to make Saturday sessions.

During the year, 70 potential volunteers received invitations to attend an information day, with 43 people attending and 35 successful at interview.

Thank you as always to our dedicated recruitment team, who continue to give up their Saturdays and make the whole process both effective and fun!

Deputy Director Report for Training 1st April 2025 - 31st March 2026
Nicole McDermott

We have had a successful year of Training with two intakes run, resulting in a further 26 volunteers trained and sent into the operations room ready to listen to our callers.

We ran training sessions in the traditional evening format as well as trialling running training in a more condensed way, running sessions on a shorter series of Saturdays. We gathered feedback from the trainees to further improve our future training sessions but are proud of what was achieved during this time!

Michelle has also continued to run the embedding training sessions for our Ps, which is always a success.

We will take all feedback and lessons learned into our future training sessions and look forward to what the 2026/2027 year will bring!

Financial Review

Financial Position

The Trustees have prepared the accounts in accordance with the Statement of Recommended Practice (SORP) for Charities, which supplements the traditional income and expenditure account with a Statement of Financial Activities (SOFA) which records resources received and spent.

Net incoming resources from all funds were (£56), (2025 - (£3,433). A detailed review of the financial position is shown in the Statement of Financial Activities.

Reserves Policy

The Trustees' review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their Management meeting.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees propose to maintain the charity's reserves at a level, which is equivalent to twenty four months operational expenditure, having regard to its manner of operation of likely funding streams.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Risk Management

The Trustees carry out an annual review of both the financial and operational risks that the charity may face.

Structure, Governance and Management

Governing Document

Samaritans Milton Keynes is a registered charity in Engalnd and Wales, number 1170412, and is constituted under a Trust deed, the charity was established on 25 November 2016. The Registered Office of the charity is 161 Fishermead Boulevard, Fishermead, MK6 2AB.

Trustee Selection Methods

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Reference and Administrative Details

Trustees

Ms Nikki Denison - Trustee (resigned 15/02/2026)
Ms Dawn Bisset - Trustee
Ms Julie Myers - Trustee
Ms Nikki Gregory - Trustee
Mr Adrian Blair - Trustee (resigned 09/10/2025)
Ms Sophie Lovejoy - Trustee
Ms Sandhya Reeves - Trustee (appointed 02/12/2025) (resigned 17/05/2026)
Mr Paul Standbrook (appointed 12/06/2026)
Mr Terry Lockwood (appointed 12/06/2026)

Charity Number

1170412

Principal Address

161 Fishermead Boulevard
Fishermead
MK6 2AB

Independent Examiner

Vicki Bishop BA(Hons) FCCA
Martin Nye Limited
Chartered Certified Accountants
186 High Street
Winslow
Buckinghamshire
MK18 3DQ

Statement of Trustees' Responsibilities

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 affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms Julie Myers

Trustee
27th October 2026

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

Responsibilities and Basis of Report

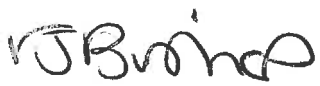
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures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

Independent Examiner's Statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 accounts to be reached.



Vicki Bishop BA(Hons) FCCA

27th October 2026
Martin Nye Limited
Chartered Certified Accountants
186 High Street
Winslow
Buckinghamshire
MK18 3DQ

Samaritans Milton Keynes
Statement of Financial Activities
For The Year Ended 31 March 2026

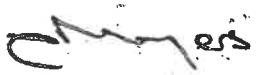
	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	10,460	8,222
Other trading activities	4	23,746	30,767
Investments	5	1,413	491
		35,619	39,480
EXPENDITURE ON:			
Raising funds	7	(694)	(731)
Charitable activities:	7		
Central Charity Charge		(4,853)	(4,149)
Governance Costs		(1,827)	(1,800)
Administration		(5,521)	(6,444)
Premises		(10,720)	(14,857)
Travel		(448)	(848)
General Branch Expenses		(11,612)	(14,084)
		(35,675)	(42,913)
NET EXPENDITURE		(56)	(3,433)
NET MOVEMENT IN FUNDS		(56)	(3,433)
RECONCILIATION OF FUNDS:			
Total funds brought forward		95,675	99,108
TOTAL FUNDS CARRIED FORWARD	15	95,619	95,675

The notes on pages 11 to 17 form part of these financial statements.

Samaritans Milton Keynes
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
FIXED ASSETS			
Tangible Assets	11	7,696	10,040
Investments	12	3	3
		7,699	10,043
CURRENT ASSETS			
Debtors	13	17,071	9,538
Cash at bank and in hand		78,699	88,979
		95,770	98,517
Creditors: Amounts Falling Due Within One Year	14	(7,850)	(12,885)
NET CURRENT ASSETS (LIABILITIES)		87,920	85,632
TOTAL ASSETS LESS CURRENT LIABILITIES		95,619	95,675
NET ASSETS		95,619	95,675
FUNDS OF THE CHARITY			
Unrestricted Funds		95,619	95,675
TOTAL FUNDS	15	95,619	95,675

The financial statements were approved by the board of trustees on 27 October 2026 and were signed on its behalf by:



Ms Julie Myers

Trustee

The notes on pages 11 to 17 form part of these financial statements.

1. General Information

Samaritans Milton Keynes is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1170412. The principal address is 161 Fishermead Boulevard, Fishermead, MK6 2AB.

The presentation currency is £ Sterling rounded to the nearest £1.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

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 involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Samaritans Milton Keynes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Significant judgements and estimations

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 the current and future periods.

2.4. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

2.5. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated goods are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale. Where it is not practical to measure the value of the resource with sufficient reliability, the income is included in the financial period when the resource is sold.

2.6. Donated Goods and Services

Donated goods are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale. Where it is not practical to measure the value of the resource with sufficient reliability, the income is included in the financial period when the resource is sold. Donated facilities and services that are consumed immediately are recognised as income with an equivalent amount recognised as an expense, when they can be measured reliably on the basis of the value of the gift to the charity. The value of the contribution made by volunteers is not included in the accounts.

Donated goods which are capitalised as tangible fixed assets are measured on their fair value where the fair value can be quantified with reasonable accuracy.

2.7. **Resources Expended**

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.

2.8. **Tangible Fixed Assets and Depreciation**

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

Leasehold	10% straight line
Plant & Machinery	10% and 20% straight line

2.9. **Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.10. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.11. **Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as Basic Financial Instruments. Financial instruments are recognised in the charity's Balance Sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value

2.12. **Government Grant**

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. **Income from Donations and Legacies**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts	4,955	4,143
Grants	5,505	4,079
	10,460	8,222

4. Income from Other Trading Activities

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Income from other trading activities	-	220
Fundraising events	1,533	2,712
Shop income	22,213	27,835
	23,746	30,767

5. Investment Income

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	1,413	491

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	2,344	458

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2026 Total
	£	£	£
Raising funds	694	-	694
Central Charity Charge	4,853	-	4,853
Governance Costs	-	1,827	1,827
Administration	-	5,521	5,521
Premises	-	10,720	10,720
Travel	448	-	448
General Branch Expenses	-	11,612	11,612
	5,995	29,680	35,675

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Raising funds	731	-	731
Central Charity Charge	4,149	-	4,149
Governance Costs	-	1,800	1,800
Administration	-	6,444	6,444
Premises	-	14,857	14,857
Travel	848	-	848
General Branch Expenses	-	14,084	14,084
	5,728	37,185	42,913

8. **Support Costs**

	Governance Costs	Administration	Premises	General Branch Expenses	2026 Total
	£	£	£	£	£
Premises expenses:					
Rent	-	-	5,400	-	5,400
Rates and insurance	-	-	1,961	-	1,961
Utilities	-	-	3,359	-	3,359
Repairs and maintenance	-	-	-	2,382	2,382
Housekeeping	-	-	-	2,767	2,767
General administration:					
Printing, postage and stationery	-	609	-	-	609
Telecommunications	-	689	-	-	689
Bank charges	-	289	-	-	289
Gifts and entertaining	-	-	-	1,371	1,371
General branch expenses	-	-	-	2,748	2,748
Administration costs	-	3,934	-	-	3,934
Depreciation:					
Depreciation	-	-	-	2,344	2,344
Governance costs:					
Independent examiner's fees	1,800	-	-	-	1,800
Legal fees	27	-	-	-	27
	1,827	5,521	10,720	11,612	29,680

	Governance Costs	Administration	Premises	General Branch Expenses	2025 Total
	£	£	£	£	£
Premises expenses:					
Rent	-	-	5,400	-	5,400
Rates and insurance	-	-	1,258	-	1,258
Utilities	-	-	8,199	-	8,199
Repairs and maintenance	-	-	-	4,959	4,959
Housekeeping	-	-	-	4,538	4,538
General administration:					
Printing, postage and stationery	-	125	-	-	125
Telecommunications	-	1,982	-	-	1,982
Bank charges	-	283	-	-	283
General branch expenses	-	-	-	4,129	4,129
Administration costs	-	4,054	-	-	4,054
Depreciation:					
Depreciation	-	-	-	458	458
Governance costs:					
Independent examiner's fees	1,800	-	-	-	1,800
	1,800	6,444	14,857	14,084	37,185

9. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	1,800	1,800

10. Average Number of Employees

The charity relies on volunteers and has no staff.

One trustee acted as an administration assistant for the charity in a self-employed capacity and received £3,934 during the year (2025 - £4,054). Average number of employees during the year was: NIL (2025: NIL)

11. Tangible Assets

	Land & Property Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2025	11,538	13,633	25,171
As at 31 March 2026	11,538	13,633	25,171

...CONTINUED

Depreciation			
As at 1 April 2025	11,538	3,593	15,131
Provided during the period	-	2,344	2,344
As at 31 March 2026	11,538	5,937	17,475
Net Book Value			
As at 31 March 2026	-	7,696	7,696
As at 1 April 2025	-	10,040	10,040

12. **Investments**

	Unlisted
	£
Cost or Valuation	
As at 1 April 2025	3
As at 31 March 2026	3
Provision	
As at 1 April 2025	-
As at 31 March 2026	-
Net Book Value	
As at 31 March 2026	3
As at 1 April 2025	3

The Investment is shown at cost and relates to a 50% shareholding of the company MK Community Shop (Westcroft) Limited, registered office address 161 Fishermead Boulevard, Fishermead, Milton Keynes, MK6 2AB. Donations received during the year are shown as income received in the Statement of Financial Activities.

13. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	84	60
Other debtors	16,987	9,478
	17,071	9,538

14. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	832	3,543
Accruals and deferred income	7,018	9,342
	7,850	12,885

15. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	95,675	35,619	(35,675)	95,619
Total funds	95,675	35,619	(35,675)	95,619

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	99,108	39,480	(42,913)	95,675
Total funds	99,108	39,480	(42,913)	95,675

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees and volunteers or paid directly to third parties were as follows:

	2026	2025
	£	£
Travel	448	848
Other Expenses	1,315	1,446
	1,763	2,294

Number of trustees reimbursed for expenses during the year was 7 (2025: 14)

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

19. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £0, to the company should it be wound up. At 31 March 2026 there were 5 members.

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	4,955	4,143
Grants	5,505	4,079
	10,460	8,222
Other trading activities		
Income from other trading activities	-	220
Fundraising events	1,533	2,712
Shop income	22,213	27,835
	23,746	30,767
Investments		
Bank interest receivable	1,413	491
	1,413	491
	35,619	39,480
EXPENDITURE ON:		
Raising funds		
Purchases	(694)	-
Training costs	-	(123)
Staging fundraising events	-	(406)
Marketing and advertising costs	-	(202)
	(694)	(731)
Charitable Activities:		
Central Charity Charge		
HQ Contribution	(4,853)	(4,149)
	(4,853)	(4,149)
Governance Costs		
Independent examiner's fees	(1,800)	(1,800)
Legal fees	(27)	-
	(1,827)	(1,800)
Administration		
Printing, postage and stationery	(609)	(125)
Telecommunications	(689)	(1,982)
Bank charges	(289)	(283)
Administration costs	(3,934)	(4,054)
	(5,521)	(6,444)

...CONTINUED

Premises		
Rent	(5,400)	(5,400)
Rates and insurance	(1,961)	(1,258)
Utilities	(3,359)	(8,199)
	(10,720)	(14,857)
Travel		
Travel and subsistence expenses	(448)	(848)
	(448)	(848)
General Branch Expenses		
Repairs and maintenance	(2,382)	(4,959)
Housekeeping	(2,767)	(4,538)
Gifts and entertaining	(1,371)	-
General branch expenses	(2,748)	(4,129)
Depreciation	(2,344)	(458)
	(11,612)	(14,084)
	(35,675)	(42,913)
NET EXPENDITURE	(56)	(3,433)