REGISTERED CHARITY NUMBER: 1170604

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Bolton Samaritans

Higsons Limited
Accountants
109 Market Street
Farnworth
Bolton
Greater Manchester
BL4 8EX

Bolton Samaritans

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Bolton Samaritans

Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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

Objectives and aims

The principal objective of Bolton Samaritans is to offer confidential emotional support for people who are suicidal, despairing and passing through personal crisis.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Total incoming resources for the year were £36,710 (2025; £43,080). Surplus for the year was £979 (2025; surplus £3,905).

FINANCIAL REVIEW

Reserves policy

Total reserves at the year end were £206,275 including a designated reserve of £19,000 deemed to be sufficient to cover six months running costs, in order to allow for the orderly winding up of the charity, should circumstances require this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170604

Principal address

16 Bark Street East
Bolton
Lancashire
BL1 2BQ

Trustees

M Riley Treasurer (resigned 1.4.25)
T Kempster Trustee
M Kennedy Secretary (resigned 1.4.25)
M Greenhalgh Trustee
C Threlfall Trustee (resigned 1.4.25)
C Billington Trustee (resigned 1.4.25)
J Taylor Trustee
G Grundy Trustee
W Scott Trustee

Independent Examiner

Wilfred Rhodes MAAT
Higsons Limited
Accountants
109 Market Street
Farnworth
Bolton
Greater Manchester
BL4 8EX

Approved by order of the board of trustees on 4 August 2026 and signed on its behalf by:

M Riley - Trustee

Independent Examiner's Report to the Trustees of Bolton Samaritans

Independent examiner's report to the trustees of Bolton Samaritans
I report to the charity trustees on my examination of the accounts of Bolton Samaritans (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

1. accounting records were not kept in respect of the 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 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 accounts to be reached.

Wilfred Rhodes MAAT

Higsons Limited
Accountants
109 Market Street
Farnworth
Bolton
Greater Manchester
BL4 8EX

4 August 2026

Bolton Samaritans

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,282	16,325
Other trading activities	2	20,380	23,232
Investment income	3	3,048	3,523
Total		36,710	43,080
EXPENDITURE ON			
Raising funds		15,214	16,907
Charitable activities			
Direct charitable expediture		20,517	22,268
Total		35,731	39,175
NET INCOME		979	3,905
RECONCILIATION OF FUNDS			
Total funds brought forward		205,296	201,391
TOTAL FUNDS CARRIED FORWARD		206,275	205,296

The notes form part of these financial statements

Bolton Samaritans

Balance Sheet
31 March 2026

	Notes	31.3.26 Unrestricted funds £	31.3.25 Total funds £
FIXED ASSETS			
Tangible assets	7	120,692	120,250
CURRENT ASSETS			
Debtors	8	1,381	2,802
Cash at bank and in hand		86,626	84,499
		88,007	87,301
CREDITORS			
Amounts falling due within one year	9	(2,424)	(2,255)
NET CURRENT ASSETS		85,583	85,046
TOTAL ASSETS LESS CURRENT LIABILITIES		206,275	205,296
NET ASSETS		206,275	205,296
FUNDS	10		
Unrestricted funds		206,275	205,296
TOTAL FUNDS		206,275	205,296

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2026 and were signed on its behalf by:

M Greenhalgh - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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. 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.

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

Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on cost

No depreciation is provided on property as the trustees consider the value of the property to be not less than the 2000 revaluation of £50,000 plus subsequent additions.

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Branch contribution
The charge for branch contribution in the income and expenditure account is based on actual payments made in the accounting period.

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2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Shop income	20,380	23,232

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	3,048	3,523

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

It is the policy of the charity to reimburse all expenses properly incurred and claimed by it's volunteers in connection with it's charitable activities. The trustees are reimbursed expenses in accordance with that policy in common with other volunteers and the total separate amount involved is not considered material.

5. STAFF COSTS

The charity has no employees. All work carried out for the charity is done by volunteers.

The average monthly number of employees during the year was as follows:

31.3.26	31.3.25

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	16,325
Other trading activities	23,232
Investment income	3,523
Total	43,080
EXPENDITURE ON	
Raising funds	16,907
Charitable activities	
Direct charitable expediture	22,268
Total	39,175
NET INCOME	3,905

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
RECONCILIATION OF FUNDS	
Total funds brought forward	201,391
TOTAL FUNDS CARRIED FORWARD	205,296

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025	141,475	33,506	410	175,391
Additions	-	-	2,151	2,151
At 31 March 2026	141,475	33,506	2,561	177,542
DEPRECIATION				
At 1 April 2025	30,344	24,662	135	55,141
Charge for year	-	1,327	382	1,709
At 31 March 2026	30,344	25,989	517	56,850
NET BOOK VALUE				
At 31 March 2026	111,131	7,517	2,044	120,692
At 31 March 2025	111,131	8,844	275	120,250

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Prepayments and accrued income	1,381	2,802

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	557	1,530
Other creditors	1,867	725
	2,424	2,255

10. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	205,296	979	206,275
TOTAL FUNDS	205,296	979	206,275

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,710	(35,731)	979
TOTAL FUNDS	36,710	(35,731)	979

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	201,391	3,905	205,296
TOTAL FUNDS	201,391	3,905	205,296

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,080	(39,175)	3,905
TOTAL FUNDS	43,080	(39,175)	3,905

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	201,391	4,884	206,275
TOTAL FUNDS	201,391	4,884	206,275

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,790	(74,906)	4,884
TOTAL FUNDS	79,790	(74,906)	4,884

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Bolton Samaritans

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	-
Donations	12,016	13,180
200 club	170	170
Other events	1,094	2,975
	13,282	16,325
Other trading activities		
Shop income	20,380	23,232
Investment income		
Deposit account interest	3,048	3,523
Total incoming resources	36,710	43,080
EXPENDITURE		
Raising donations and legacies		
Publicity	1,740	1,937
Other trading activities		
Premises & services	4,224	5,720
Shop rent	9,250	9,250
	13,474	14,970
Charitable activities		
Premises & services costs	10,782	11,965
Travel expenses	1,573	1,046
Telephone	486	2,152
Postage and stationery	280	362
Bank charges	25	-
Volunteers' training & support	650	1,256
Fixtures and fittings	1,327	1,561
Computer equipment	381	135
	15,504	18,477
Support costs		
Governance costs		
AGM & branch meeting expenses	1,370	1,014
Branch contribution	2,953	2,052
Accountancy	690	725
	5,013	3,791
Total resources expended	35,731	39,175
Net income	979	3,905