

Bridgend Samaritans

Trustees' Annual Report and Financial Statements for the year ended 31 March 2026

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Charity Information

Charity Name:	Bridgend Samaritans
Organisation Type:	CIO
Registered Charity Number:	1170848
Registered Address:	Bridgend Samaritans, 2 Green Street, Bridgend, CF31 1HF
Website:	https://www.samaritans.org/wales/branches/bridgend/
Trustees:	W Xerri (Co Director and Chair) A Fortune (Co Director and Chair, appointed 10 July 2025) F Houston (Secretary, appointed 10 July 2025) J Wynne (Treasurer) R Harbour AL Llewellyn-Morgan (appointed 10 July 2025) JL Griffiths (Director and Chair, retired 10 July 2025) J Osborne (Secretary, retired 10 July 2025) J Thomas (retired 10 July 2025)
Independent Examiner:	P Whiting, Thaw Cottage, City, Cowbridge, CF71 7RW
Solicitors:	Redkite Law, Old Castle Offices, South Street, Bridgend CF31 3ED
Bankers:	Lloyds Bank plc, 14 High Street North, East Ham E6 2HN CCLA Fund Managers Ltd, One Angel Lane, London EC4R 3AB

Branch Directors' Report

This joint Branch Directors' report is a first for Bridgend Samaritans, as both Wendy and Andrew were appointed as Co-Directors from 1 August 2025. We are very grateful for the excellent work done by our predecessor, Julie, who led the branch though our 50th anniversary, continued with the rebuilding of our activities – including outreach – post Covid, resumed face-to-face training, and generally handed over a branch in very good shape.

Special thanks must go to our fellow Trustees, both new Trustees and those who have chosen to remain for a further term of office; the additional work these volunteers do in managing our finances, governance, and risk management is critical to the success of the Branch. Thanks are also extended to the members of the Branch leadership team, who, along with many others, dedicate a significant amount of time to ensure the Branch runs smoothly. There are several areas of responsibility that contribute to the successful provision of our service including recruitment, training, outreach, the Branch listening rota, peer mentoring, volunteer support, duty leaders, publicity, fundraising, and the prison Listener Scheme. We know the Trustees join us in thanking all of those who lead or participate in each of these functions and for all that has been achieved this year. Almost every volunteer in our Branch takes on an additional role alongside their primary role as a listening volunteer.

We could not do all that we do without the generosity of our many donors, supporters, and partners. Significant funds have been raised this year both from major funders and from collecting tins in many outlets across Bridgend and the Vale. Our publicity and fundraising teams are constantly reviewing where we can be successful in both raising funds and raising awareness of our service.

We are progressing with several projects inside and outside of our building. We have purchased new chairs for all our listeners and successfully sold the old ones and have installed both a new boiler and a new access control door entry system. Future projects include painting the exterior of the building, implementing solutions for soundproofing the operations room, and generally refurbishing our volunteer spaces to make them more positive, practical, and restful for us all.

Earlier this year we sold the much-loved Branch van. This vehicle had been in use for over 10 years as we attended various outreach and awareness events across the local area. It was finally agreed it needed replacement, partly due to its age but also because it was too large a vehicle for many volunteers to drive. We achieved an excellent sale price which enabled us to purchase a one-year-old Ford Transit Connect, suitably branded and much easier for most volunteers to drive.

To ensure that Bridgend Samaritans is here for the future we need to significantly increase our volunteer numbers. Every year we lose volunteers for a variety of reasons, and every year we recruit enough to fill those gaps. But we need to significantly increase our number of volunteers to justify the time and investment needed to run our Branch. A large recruitment drive is being planned for the autumn which we hope will significantly increase our volunteer base.

Finally, we would like to extend our thanks to the family and friends of our volunteers. Your support enables our volunteers to work at all times of day and night and take on extra responsibilities. We are very grateful and couldn't do this work without your support.

Wendy Xerri & Andrew Fortune
Co-Directors and Co-Chairs of Trustees
Bridgend Samaritans

Trustees' Annual Report

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

Objectives

The charity's objects are to: enable persons 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 from appropriately-trained Samaritans in order to improve their emotional health and to reduce the incidence of suicidal feelings; to promote a better understanding in society of suicide, suicidal behaviour and the value of expressing feelings which may otherwise lead to suicide or impaired emotional health; and to collaborate with and support Samaritans Central Charity and its affiliated branches in fulfilling these objectives.

Our Vision

Our vision is that fewer people die by suicide. To achieve this, we believe Samaritans has a crucial role to play in:

- reducing the risk factors that make some people more likely to take their own lives;
- ensuring that people who are at increased risk of suicide are supported;
- making it less likely that people who do experience suicidal thoughts act on them; and
- reducing the likelihood that people will develop suicidal thoughts.

Our Mission

We're here every day and night of the year for anyone struggling to cope. We make sure people have somewhere to turn and support when they need it most. We work with communities to let people know we're here for them and we campaign to make suicide prevention a priority.

Our Values

Our support services adapt to the changing environment, but the values at the core of our listening service remain constant.

Listening
Exploring feelings alleviates distress and helps people to reach a better understanding of their situation and the options open to them.

Confidentiality
If people feel safe, they are more likely to be open about their feelings.

Non-judgemental
We want people to be able to talk to us without fear of prejudice or rejection.

People making their own decisions
We believe that people have the right to find their own solution and that telling people what to do takes responsibility away from them.

Human contact
Giving people time, undivided attention, and empathy meets a fundamental emotional need and reduces distress and despair.

Achievements and Performance

The charity's core activity is to support Samaritans' national helpline which it does by managing volunteer rotas to ensure the helpline operates 24 hours a day every day of the year. Each rota shift is 3-4 hours long and covered by at least two listening volunteers and a shift leader. On average throughout the year (April 2025 to March 2026), 49 listening volunteers spent 3,287 hours on the phone (last year 47 volunteers spent 3,088 hours on the phone). Our listening volunteers are approximately 75% of our total membership at any one time. Bridgend branch received 14,720 contacts during the year from callers which included 14,545 inbound phone calls, 113 follow-up calls, and 62 callers were supported outside the branch through our outreach programme. Most callers were offered emotional support, but 3,192 callers made 'snap' calls, where the contact was less than 10 seconds. Where the gender of contacts could be determined 50.1% percent identified as male, 48.1% percent identified as female and 0.2% identified as transgender or some other preferred term. The gender of a caller was unable to be determined in 1.5% of callers.

Several changes have been made to the listening rota this year to accommodate both the needs of our callers and of our listening volunteers. Part of the Future Proofing programme is designed to increase service provision of unsociable hours, so 'high need' shifts are now clearly indicated on the rota calendar and updated dynamically on a rolling basis. The rota team encourages listeners to sign up for these shifts and cover a weekend shift and a late-night shift where possible within the four-week cycle. This year, on average, 8.5% (9% last year) of our time on the phone has been between the hours of 2am and 6am which is just short of our 10% target. We have, however, exceeded our target to spend 20% of our time taking calls between the hours of 10pm and 2am with an average this year of 22%. In addition, the duration of three shifts in the week has changed from 4 hours to 3 and 3.5 hours to make it easier for those who are working but also want a weekday shift. Our rota team of Elizabeth and Melody are vital in enabling us to get duties appropriately covered.

Recruitment and Selection

Our recruitment and selection team undertook two sets of recruitment and selection interviews this year. We received a total of 22 incoming enquiries since the last report: 12 of these completed their training and commenced as listening volunteers with the Branch; four did not respond when we invited them to interview; three have recently been selected and will commence their training; two very recent applicants are waiting to book an interview. Some of the applicants felt unable to commence training straightaway for a variety of reasons but expressed an interest in remaining on the list to be considered at a future interview, while other applicants withdrew their applications stating that it was not the right time to volunteer due to their existing commitments. We have been delighted to welcome back several volunteers who have been previous listening volunteers both in Bridgend and elsewhere.

Recruitment and retention remain a significant challenge: a diminishing number of applications coupled with a higher number of applicants dropping out prior to completing their training is a challenge which the Samaritans organisation seeks to address using social media as well as more traditional routes, including placing posters in our local area.

Following disappointing responses from applicants and prospective applicants to our offers of an informal coffee meeting, we have not repeated these, instead offering informal telephone chats. A few applicants have taken up this offer. Everyone receives a copy of the information leaflet 'Journey to becoming a Samaritan', which answers some common queries, while other queries are raised during the interview.

Our thanks go to Chloe, deputy director for recruitment and her team for being there right at the start of those potential volunteers' journey in becoming full listening volunteer members of Bridgend Samaritans.

Volunteer Training

Our training team has the task of training our new volunteers, as well as ensuring the skill levels of all our active listeners are maintained. They also train our outreach team members to equip them to deliver our service outside of the Branch, our Branch leadership team members, and our prison listeners.

Our new volunteers undergo six months of initial training before becoming active listening volunteers; this involves our core training of 22 hours face-to-face, 18 hours online, and embedding training which is a final 12 hours of face-to-face training. Part of the training is skills practice, and we have a small team of trained skills practitioners who use remote skills sessions to help prepare our new volunteers for their role as listening volunteers. During their initial shifts, new volunteers are supported by a period of working with a mentor, and, before our new volunteers can be designated full Samaritans, there is a period of embedding training which focusses on developing a deeper understanding in light of volunteers' real experiences on the phones.

This year the training team delivered four complete sessions of core training, which enabled 28 trainees to move on to start taking calls in our operation room, (last year 15). The role of mentoring in the development of our new starters is crucial in providing them with the best possible experience as they prepare to move forward to full listening Samaritans. Currently we have eight new starters who are with their mentors, 11 are probationers well on their way to becoming fully trained listeners, the other 9 are now full listening volunteers.

Ongoing peer mentoring takes place on a rolling annual basis to help maintain all volunteers' listening skills. There are also compulsory training courses to comply with government legislation and best practice within Samaritans, such as safeguarding. These take place online with a reasonable timeline to suit volunteers.

We are very grateful to Angel and her team of core trainers, to our skill practitioners, to our team of mentors, to Ria and those involved in embedding training, and to Elizabeth for ensuring we are peer mentored each year. These teams ensure our volunteers are provided with the very best training and mentorship they require to meet the needs of our callers.

Support for Volunteers

Listening to users of our service and providing emotional support can be challenging. It is therefore important for us to have a robust structure in place to care for our volunteers. Our specially trained leaders and volunteer care team members provide the support needed to enable our volunteers to help others while maintaining personal well-being.

Leaders

Our leaders look after the branch on a daily basis, fulfilling operational duties and providing emotional support for our listening volunteers. On a practical level, this includes things such as dealing with escalations during shifts and communicating key messages between shifts, while also ensuring that our listeners have any support they need as they provide our service to our callers. This involves being available by phone before, during, and at the end of a shift; the leader on duty is usually the first point of contact for any escalations or volunteer support required during the shift.

There are currently 17 leaders in the team, all of whom are active listeners with the experience, skills, and attributes needed to fulfil this vital role, which they carry out alongside their listening duties. Over the last 12 months, the number of leaders has remained largely consistent, with some turnover and other volunteers stepping into the role. The leader team has increased collaboration with the volunteer support team, ensuring that listening volunteers are provided with any wellbeing support needed between and during shifts. This renewed effort of working with volunteer support has received positive feedback, demonstrating the value that it adds to our volunteers' experience of Samaritans.

Our thanks go to Courtney and his team of leaders, who are vital to keeping shifts on our rota open.

Volunteer Support

The volunteer care team consists of nine members, each of whom is assigned approximately eight volunteers to care for and support. Through regular contact, the volunteer care team builds relationships with their designated volunteers, enabling them to effectively support volunteers with any issues following difficult shifts – the success of this has increased following improved liaison between the leaders team and the volunteer support team. The team are there to support people regarding their role as Samaritans or any personal worries and concerns.

As part of last year's Branch Director Engagement process, many volunteers expressed the desire for increased opportunities for contact outside of listening shifts, stating that this should be a priority for the new leadership team. Based on this feedback, the volunteer care team has introduced a variety of offerings where people can get together and share common interests. Activities include 'Crafty Corner' which meets every month and nature walks which take place every couple of months. A quarterly newsletter is also produced and circulated highlighting other events on offer like wild swimming groups, run club, coffee and chat gatherings, swap shop, and wellness sessions. The ethos is to build community and connection and have some fun along the way while we support our volunteers in a meaningful way.

Thank you to Ria and her team for helping us when we need it and for the hard work and support they provide.

Our Work in the Community

Bridgend Samaritans Branch continues its long-established practice of providing a variety of outreach and awareness raising activities in our local community. In the last 12 months we have undertaken two training sessions and have a further six outreach-trained volunteers. More than 20 volunteers have undertaken at least one outreach event in the last year, with several volunteers participating in multiple events. On average our team is out at least once a week.

This work has involved 284 hours of outreach volunteer time, which has enabled us to engage with approximately 3,203 members of the public as well as providing emotional support in the community to 114 people who have reached out to us while attending events. Outreach activities are additional to our regular phone listening duties, and we would like to thank Dave and everyone in his team who has supported these activities and events throughout the year.

The outreach events we have attend this year include:

- regular 'Feet on the Street' activities in Bridgend Town Centre;
- the continuation of our partnership with South Wales Police at the Queens Road Custody Suite supporting detainees;

- continued support for patients, staff, and visitors at Princess of Wales Hospital;
- regular attendance at a foodbank in Bridgend Town Centre;
- support for events involving young people, such as visits to educational premises including Cynffig Comprehensive School and Brynteg Comprehensive School, as well as safeguarding events held at Bridgend College;
- Samaritans national awareness events such as Brew Monday at Bridgend train station; World Mental Health Day, with a morning spent hopping on and off the trains running from Maesteg to Pontyclun to raise awareness and offering emotional support; and Rail in Action 24/7 for Samaritans Awareness Day;
- Samaritans national awareness campaigns such as Small Talk Saves Lives;
- supporting colleagues in other Welsh branches by attending events such as the Royal Welsh Show and the Eisteddfod;
- attendance at numerous local events such as Party on the Pitch in Kenfig Hill, Cowbridge Pride, the May Day Fayre in Cowbridge, Dementia Open Day Cowbridge, Halo Bridgend Employability Day, and World Mental Health Day in Barry Library;
- delivery of workshops to local businesses and organisations in Bridgend and the Vale of Glamorgan, such as Sinclair-Mercedes staff in Pencoed and Cardiff; and
- continued partnership working with the Glamorgan Heritage Coast Parish and with St Illtyd's Church in Llantwit Major who continue to have our literature on display.

Supporting Prisoners

At Bridgend Samaritans we have a dedicated Branch prison team of eight volunteers that supports our local prison, HMP & YOI Parc. Parc is a Category B/C male prison for around 1,750 prisoners. It is a private prison run on behalf of HM Prison Service by G4S.

Bridgend Samaritans provide emotional support to prisoners in two key ways:

(i) listening volunteers talk to prisoners from across the UK who phone us, day and night, 24 hours a day, 365 days a year; and
(ii) through our support and co-ordination of the Listener Scheme.

The Listener Scheme is run by the Samaritans inside prisons. Listeners are prisoners who have been selected and trained by Samaritans to enable them to act as Samaritans inside the prison so that they can provide face-to-face confidential emotional support to their fellow prisoners. Each Listener Scheme is supported by volunteers from the local Samaritans Branch.

Supporting prisoners is important. People in prison are ten times more likely to die by suicide than people in the general population. Samaritans also know that suicide is the main cause of death for men under 55 years of age. Putting these two facts together means it is important for Samaritans to support prisoners and follow our mission for Samaritans to reduce deaths by suicide.

During 2025/6 we had a team varying between 21 and 34 trained Listeners in Parc who provided round-the-clock emotional support to their fellow prisoners. These Listeners were selected and trained by Bridgend Samaritans – to enable us to do this, our Branch prison team works closely with our Branch recruitment team and our Branch training team.

Our Listener Scheme saves lives and the support our Branch gives to Parc means we can continue to help prisoners who are worried, stressed, feeling down, finding it difficult to cope, or who may be in despair.

Bridgend Samaritans Branch prison team and our team of Parc Listeners also provide extra emotional support sessions after any deaths in the prison, as well as confidential emotional support to prison staff and to prisoners' families.

Our Branch is grateful for the support we receive from the management and safer custody staff at HMP & YOI Parc for our Listener Scheme.

A heartfelt thank you goes to Grace and to all our Branch Prison Team volunteers and to all the other Samaritans in our Branch who have been there to support prisoners, prisoners' families, and prison staff this year.

Long Service Awards

It is important that we acknowledge and celebrate the years of service that our volunteers contribute to the Branch by celebrating key milestones in our volunteers' journeys, as is customary at this time of year. We would like to recognise the valuable service and support given, by honouring the following volunteers with long service awards with sincere appreciation for their dedication, contribution and support.

- Melody 5 years
- Beth 5 years
- Jules 5 years
- Bruno 5 years
- Dave 10 years
- Grace 15 years
- Caitlin 20 years
- Kate 20 years
- Mary 20 years
- Imogen 25 years
- Philip 50 years

We cannot let the anniversary of Philip's 50 years in the branch pass without comment. It was our delight to host the presentation of the Mayor's Citizenship Award for 2026, recognising Philip's services to Bridgend County in part through his work for Bridgend Samaritans. A true 'father of the branch', Philip does his listening duty each week and we are all truly grateful for his service.

Gifts and Donations

Without the generosity of others, we could not be here for our callers to turn to in their darkest hours; we can only do what we do through the generosity of others. This includes organisations who provide us with grants and donations, individuals who have undertaken sponsored activities, those who have chosen to leave us legacies or donate money in lieu of flowers when loved ones have passed away, and individuals who put their spare change into our collection boxes hosted by many businesses across the communities that we support. We are very grateful to everyone who has helped us. We wish to recognise Ifor, who manages our collection boxes distributed across our local community, and for the sterling work he has done this year fundraising generally.

Structure, Governance, and Management

Bridgend Samaritans (registered charity number 1170848) is a CIO governed by its constitution dated February 2016. The charity is an affiliated branch of the Samaritans (charity 757372), and its service delivery is governed by an operating agreement with that national charity.

The charity is led by two Branch Co-Directors (who are also Trustees and the Co-Chairs of Trustees) and the Trustees who are responsible for its general management. The Branch Director and Trustees pay due regard to the public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake. Bridgend Samaritans does not charge for the charitable services it provides.

The Trustees and Regional Director for Wales consult with all branch members and then select who should be appointed as Branch Director (or Co-Directors) for a term of three years. Trustees are elected annually by the members at the Annual General Meeting. The members are the currently serving volunteers at Samaritans Bridgend CIO. The minimum number of Trustees is three and the maximum 13.

Up to two Trustees may be appointed by the existing Trustees if any gaps in expertise are identified on the Charity's Board of Trustees. Such Trustees are required to retire and seek re-election at the next AGM. The Branch Director and Trustees may serve for up to six consecutive years.

In addition, a team of deputy directors support the Branch Director in the day-to-day operational management.

Risk Management

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

Key risks identified include the health and safety of volunteers, maintenance of the branch premises, ongoing recruitment and retention of volunteers, and the continued financial viability of the charity.

The Trustees complete an annual review of the risks and controls at the charity.

Financial Review

We are grateful to our generous supporters who in total gave the Branch £28,339 (last year £34,810). Running costs increased to £21,654 (last year £19,473) due to replacing the boiler and controlled door access system in the year. During the year the charity sold its old van and replaced it with a smaller, more versatile van for use in outreach and events.

The Trustees have adopted a low-risk investment strategy, and funds are held with Lloyds Bank and CCLA (see note 6).

Future Plans: the charity continues to deliver and develop on its objectives for the helpline, prison support, and local outreach.

Reserves Policy

The Trustees have set a minimum level of free reserves of 12 months of operating costs – this amount is approximately £30,000. Free reserves at the year-end are shown below and have not fallen below this minimum level in either year.

	31 Mar 2026	31 Mar 2025
Total unrestricted – general funds	132,974	121,018
Less fixed assets	(50,087)	(35,808)
Free reserves	**82,887**	**85,210**

Statement of Trustees' Responsibilities

Bridgend Samaritans Branch Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the charity and of the surplus or deficit of the charity for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- 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;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Trustees' report was approved by the Board of Trustees on 28th May 2026.



W Xerri, Branch Co-Director and Chair of Trustees

Independent Examiner's Report to the Trustees of Bridgend Samaritans CIO (Charity no. 1170848)

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act and 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

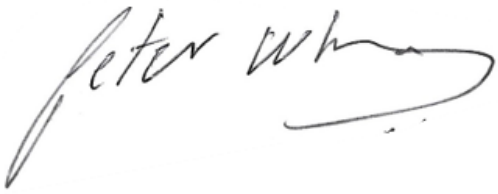
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with 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 to enable a proper understanding of the accounts to be reached.



Peter Whiting FCA

28th May 2026

Statement of Financial Activities

Year ended 31st March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
INCOME					
Voluntary income	2a	28,339	-	28,339	34,810
Charitable income	2b	10,791	-	10,791	2,043
Interest income		3,615		3,615	3,665
TOTAL income		**42,745**	**-**	**42,745**	**40,518**
EXPENDITURE					
Generating funds		904	-	904	714
Charitable activities:					
General expenditure	3	21,654	-	21,654	19,473
Grant to Samaritans (national)		6,674	-	6,674	11,495
Depreciation	5	1,557	-	1,557	762
TOTAL expenditure		**30,789**	**-**	**30,789**	**32,444**
Net income / (expenditure) for the year		**11,956**	**-**	**11,956**	**8,074**
Fund reconciliation:					
Fund balance brought forward		121,018	-	121,018	112,944
Net income / expenditure		11,956	-	11,956	8,074
Fund transfers		-	-	-	-
Fund balance carried forward	8	**132,974**	**-**	**132,974**	**121,018**

Balance Sheet

	Note	31st March 2026 £	31st March 2026 £	31st March 2025 £	31st March 2025 £
Tangible fixed assets	5		50,087		35,808
Current assets					
Bank deposits	6	90,677		100,838	
Prepayments		1,107		1,495	
Total current assets		**91,784**		**102,333**	
Current liabilities					
Creditors		547		3,795	
Accruals		8,350		13,328	
Deferred income		-		-	
Total current liabilities		**8,897**		**17,123**	
Net current assets			82,887		85,210
NET ASSETS	7		**132,974**		**121,018**
Unrestricted funds			132,974		121,018
Restricted funds			-		-
TOTAL FUNDS	8		**132,974**		**121,018**

Approved by the Trustees on 19th May 2026 and signed on their behalf by:



W Xerri, Branch Co-Director and Chair of Trustees

Notes to the Financial Statements

1. Statement of Accounting Policies

Basis of Preparation
The accounts have been prepared under the historical cost convention. The financial statement follows the guidelines of the revised Statement of Recommended Practice for Accounting Charities, effective from 1st January 2015 (the Charities SORP FRSSE version) and uses applicable Accounting Standards.

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

Fund Accounting
Unrestricted funds are available for use at the discretion of the Trustees, in furtherance of the objectives of the charity and have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor.

Incoming Resources
Incoming resources are included and recognised in full when deposited in the charity's bank accounts.

No amounts are included in the financial statements for services donated by volunteers.

Resources Expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Fundraising cost are those costs incurred in seeking and receiving voluntary contributions.

Fixed Assets
Assets costing under £2,000 have been expended in the year of purchase as they have been deemed to be minor in nature. Freehold property was previously not depreciated, but from April 2022 it is being written down at 2% per year to better reflect the estimated lifetime of the premises. All other assets are depreciated on a straight-line basis at 20% per year.

Taxation
Bridgend Samaritans is a registered charity and is therefore potentially exempt from taxation of its income and gains to the extent that they fall within section 505 of the Income & Corporation Taxes Act 1998 and section 256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen this year.

2. Income

2a. Voluntary income	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Donations	20,189	-	20,189	25,647
Collections and boxes	4,093	-	4,093	6,363
Gift aid	2,216	-	2,216	1,683
Legacies & in memoriam	1,841	-	1,841	1,117
Total voluntary income	**28,339**	**-**	**28,339**	**34,810**

2b. Income from charitable activity	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Events & raffles	505	-	505	2,043
Sale of van	10,000	-	10,000	-
Sales of office items	286	-	286	-
Total income from charitable activity	**10,791**	**-**	**10,791**	**2,043**

3. General Expenditure

		Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Premises		11,107	-	11,107	7,524
Volunteers and training		3,090	-	3,090	3,181
Materials and literature		780	-	780	2,463
Publicity & AGM		802	-	802	684
IT and telephones		1,974	-	1,974	2,488
Van annual costs		1,809	-	1,809	1,981
Office & insurance		2,092	-	2,092	1,152
Total general expenditure		**21,654**	**-**	**21,654**	**19,473**

4. Employees and Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Trustees were reimbursed for eligible expenses incurred in the year amounting to £3,817 (2024 £1,631).

The charity has no employees (2024 – none).

5. Tangible Fixed Assets

	Freehold Property	Vehicles	Total 2026	Total 2025
Cost:				
Brought forward	38,094	24,823	62,917	62,917
Additions		15,836	15,836	
Disposals	-	(24,823)	(24,823)	-
Carried forward	**38,094**	**15,836**	**53,930**	**62,917**
Depreciation:				
Brought forward	2,286	24,823	27,109	26,347
Charge in year	762	795	1,557	762
Disposals	-	(24,823)	(24,823)	-
Carried forward	**3,048**	**795**	**3,843**	**27,109**
Net book value:				
Brought forward	35,808	-	35,808	36,570
Carried forward	35,046	15,041	50,087	35,808

The premises are at 2 Green Street, Bridgend, its freehold is held in the name of the charity and is included above at its original cost. Owning the freehold enables the charity to operate without paying commercial rent. The 2% depreciation charge on freehold property is made to better reflect the revised estimated lifetime of the premises.

The vehicle owned by the charity is the branded van used for outreach and events.

6. Bank deposits

			2026 £	2025 £
Lloyds Bank			4,237	7,719
CCLA – COIF fund			86,440	93,119
			90,677	**100,838**

All deposits are accessible at short notice.

7. Analysis of Net Assets between Funds

Current period	Unrestricted funds	Restricted Funds	Total Funds 2026
Tangible fixed assets	50,087	-	50,087
Current assets	91,784	-	91,784
Current liabilities	(8,897)	-	(8,897)
Net assets 31 March 2025	**132,974**	**-**	**132,974**
Prior period	Unrestricted funds	Restricted Funds	Total Funds 2025
Tangible fixed assets	35,808	-	35,808
Current assets	102,333	-	102,333
Current liabilities	(17,123)	-	(17,123)
Net assets 31 March 2025	**121,018**	**-**	**121,018**

8. Movement in Funds

Current period	Opening funds	Incoming resources	Outgoing resources	Fund transfers	Closing Funds 2026
Unrestricted funds	121,018	42,745	30,789	-	132,974
Restricted funds	-	-	-	-	-
Total funds	**121,018**	**42,745**	**30,789**	**-**	**132,974**
Prior period	Opening funds	Incoming resources	Outgoing resources	Fund transfers	Closing Funds 2025
Unrestricted funds	112,944	40,518	32,444	-	121,018
Restricted funds	-	-	-	-	-
Total funds	**112,944**	**40,518**	**32,444**	**-**	**121,018**

9. Ultimate control and related parties

The charity is controlled by its members who are the currently serving volunteers at the Bridgend Samaritans, the charity trustees are also members of the charity.

Bridgend Samaritans is an affiliated branch of Samaritans (charity 219432).

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