CHARITY REGISTRATION NUMBER: 1170861

Samaritans of Pendle, Burnley, Craven & Rossendale

Unaudited Financial Statements

31 March 2026

Windle & Bowker Limited
Chartered Accountants
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

Samaritans of Pendle, Burnley, Craven & Rossendale

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

Samaritans of Pendle, Burnley, Craven & Rossendale

Trustees' Annual Report

Year ended 31 March 2026

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

Reference and administrative details

Registered charity name	Samaritans of Pendle, Burnley, Craven & Rossendale
Charity registration number	1170861
Principal office	15/17 Market Square Nelson Lancashire BB9 7LP

The trustees

Ms P Hirons	
Mr D Hannah	(Retired 1 August 2025)
Ms J Williamson	(Retired 30 September 2025)
Mr M Beard	
Mr A Buchanan	
Mrs C Wilkinson	
Mrs P Plant	
Mr S Tattersall	(Appointed 9 October 2025)
Mrs J Rosthorn	(Appointed 9 October 2025)
Mrs G Eronen	(Appointed 9 October 2025)
Mrs C Longden	(Appointed 9 October 2025)
Mrs J Graham	(Appointed 9 October 2025)
Mr C Trick	(Appointed 9 October 2025)

Independent examiner	Steven Briggs FCA Windle and Bowker Limited Croft House Station Road Barnoldswick Lancashire BB18 5NA

Structure, Governance and Management

Samaritans of Pendle Burnley Craven & Rossendale ("the Charity") is a Charitable Incorporated Organisation (CIO) which was established on 1st April 2017. It is an affiliated member of the Samaritans Central Charity.

The Charity was previously known as The Samaritans of Pendle Burnley Craven & Rossendale (registered charity number 51228) until 31st March 2017.

The Charity is constituted by its governing document ("the Constitution'") which was adopted on 1st April 2017.

Trustees are elected by following the requirements laid down in the Constitution. The Branch Director automatically becomes a trustee on their appointment into that role.

Newly elected trustees are required to complete the Trustee and Branch Leadership Induction Training Module provided by the Central Charity. In addition, they have access to a Trustee Induction Checklist which has links to the wider Central Charity documents, additional branch policies and procedures and links to Charity Commission guidance.

At the AGM in 2025 all the Trustees named in this document were elected/re-elected.

Mrs P Hirons has the role of Treasurer.

Mrs P Plant has the role of Secretary.

Mr A Buchanan appointed Director on 1st May 2025.

The Trustees hold regular meetings to review current activities, financial updates and the consideration of any risks to the Charity.

The Trustees work alongside the Director and Deputy Directors and together they form the Branch Leadership Team.

Objectives and Activities

The objectives of the Charity are:

To enable persons who are experiencing feelings of distress, despair, or thoughts of suicide to receive emotional support at any time of the day or night to improve their emotional health and to reduce the incidence of suicide.

To promote better understanding in society of suicide, suicidal behaviour, and the value of expressing individuals' feelings which may otherwise lead to impaired emotional health or suicide.

To collaborate with, and support, Samaritans Central Charity, and its affiliated branches, in fulfilling these objectives.

The activities of the Charity include:

Offering our service free to anyone who contacts us by telephone by calling 116123. In addition, our service is available via email through a central email hub.

Using Publicity and Marketing, in all available avenues, to raise awareness of our service.

Additionally raising awareness by going out to speak to other organisations, groups and at events. Actively delivering Outreach events to promote awareness, our branch and support Samaritans Central Charity initiatives.

Achievements and performance

In the past 12 months we continued to respond to contacts made to us by telephone. Our outreach activities included successfully holding events in each of the areas we cover to raise awareness of our service. We have supported all the central charity campaigns by being at railway stations, shopping centres, markets and supermarkets.

We have continued to recruit and train new volunteers and deliver training updates to existing volunteers to ensures we offer the most up-to-date service to people who contact us.

Public Benefit

In planning our activities for the year, the Trustees keep in mind the Charity Commission Guidance on public benefit at each meeting. The Charity has complied with the duty required by Section 4 of the 2011 Charities Act (public benefit requirement) and have had due regard to the guidance published by the Charity Commission.

Risk Management

The Trustees have assessed the major risks to which the Charity is or may be exposed. The focus is on those risks related to the operation and financing of the Charity. The Trustees are satisfied that, wherever possible, systems and procedures are in place to mitigate its exposure to major risks.

Financial review

Reserves Policy

The Trustees have adopted a policy that total year end balances should, where possible, cover the following 24 months of planned expenditure. This is to mitigate the risk of loss of revenue from major sources of income. This would allow the service to continue whilst other sources of income were investigated.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and the United Kingdom Accounting Standards (UK 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 its income sources, expenditure, fundraising practices and the application of those resources for that period. In preparing these financial statements the Trustees are required to: -

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities Statement of Recommended Practice.
- Make judgments 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 statements on the going concern basis unless it is inappropriate to presume the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity. Their aim is to ensure the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Steven Briggs FCA has been re-appointed as examiner for the ensuing year.

The trustees' annual report was approved on 25th June 2026 and signed on behalf of the board of trustees by:



Mr A Buchanan
Trustee

Samaritans of Pendle, Burnley, Craven & Rossendale

Independent Examiner's Report to the Trustees of Samaritans of Pendle, Burnley, Craven & Rossendale

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Samaritans of Pendle, Burnley, Craven & Rossendale ('the charity') for the year ended 31st March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

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

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

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

Steven Briggs FCA
Independent Examiner

Windle and Bowker Limited
Croft House
Station Road
Barnoldswick
Lancashire
BB18 5NA

6 June 2026

Samaritans of Pendle, Burnley, Craven & Rossendale

Statement of Financial Activities

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	**4**	17,084	**17,084**	4,618
Other trading activities	**5**	25,535	**25,535**	34,512
Investment income	**6**	3,838	**3,838**	5,030
Total income		46,457	**46,457**	44,160
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	**7**	9,309	**9,309**	10,961
Expenditure on charitable activities	**8,9**	39,774	**39,774**	45,923
Total expenditure		49,083	**49,083**	56,884
Net expenditure and net movement in funds		(2,626)	**(2,626)**	(12,724)
Reconciliation of funds				
Total funds brought forward		137,453	**137,453**	150,177
Total funds carried forward		134,827	**134,827**	137,453

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

Samaritans of Pendle, Burnley, Craven & Rossendale

Statement of Financial Position

31 March 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**15**		**8,050**	10,663
Current assets				
Debtors	**16**	**845**		863
Cash at bank and in hand		**135,754**		132,653
		136,599		133,516
Creditors: amounts falling due within one year	**17**	**9,822**		6,726
Net current assets			**126,777**	126,790
Total assets less current liabilities			**134,827**	137,453
Net assets			**134,827**	137,453
Funds of the charity				
Unrestricted funds			**134,827**	137,453
Total charity funds	**18**		**134,827**	137,453

These financial statements were approved by the board of trustees and authorised for issue on 25th June 2026, and are signed on behalf of the board by:

Mr A Buchanan
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Samaritans of Pendle, Burnley, Craven & Rossendale

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 15/17 Market Square, Nelson, Lancashire, BB9 7LP.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Premises overheads are allocated to the various functional activities of the charity on a percentage basis determined by the Trustees and the basis adopted are for Charitable Activities 75%, for Fund Raising costs 12.5% and for Governance Costs 12.5%. Other overheads are directly allocated to the relevant functional activity.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Leasehold Property	-	10% straight line
Fixtures & Fittings	-	15% reducing balance

3. **Accounting policies** *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	6,388	**6,388**	4,377	4,377
Gift Aid	–	**–**	241	241
Legacies				
Legacies	10,696	**10,696**	–	–
	17,084	**17,084**	4,618	4,618

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fundraising events	2,235	**2,235**	7,146	7,146
Colne Bookstall	23,300	**23,300**	27,060	27,060
Sundry income	–	**–**	306	306
	25,535	**25,535**	34,512	34,512

6. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	3,838	**3,838**	5,030	5,030

7. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Costs of other trading activities	9,309	**9,309**	10,961	10,961

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
General Charitable Activities	8,534	–	**8,534**
First Give fund	–	–	**–**
Support costs	31,240	–	**31,240**
	39,774	–	**39,774**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Charitable Activities	9,937	–	9,937
First Give fund	–	1,000	1,000
Support costs	34,986	–	34,986
	44,923	1,000	45,923

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
General Charitable Activities	8,534	16,487	**25,021**	33,197
First Give fund	–	–	**–**	1,000
Governance costs	–	14,753	**14,753**	11,726
	8,534	31,240	**39,774**	45,923

10. Analysis of support costs

	Other Charitable Activity Costs £	Charity Governance £	**Total 2026 £**	Total 2025 £
Governance costs	–	8,682	**8,682**	5,900
Rent & Rates	3,178	530	**3,708**	3,697
Independent examination	–	978	**978**	942
Water, Light & Heat	5,405	901	**6,306**	6,637
Repairs & renewals	362	60	**422**	3,579
Insurance	648	108	**756**	708
Office telephone	–	–	**–**	402
Administration	1,949	2,945	**4,894**	1,930
Cleaning	1,328	221	**1,549**	1,444
General fund raising costs	1,659	–	**1,659**	3,359
Depreciation	1,959	327	**2,286**	4,194
	16,488	14,752	**31,240**	32,792

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**2,613**	4,793

12. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	**978**	942

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026 £	2025 £

The average head count of employees during the year was Nil (2025: Nil).

There were no paid employees during this or previous year.

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	**Total £**
Cost			
At 1 April 2025 and 31 March 2026	73,774	59,494	**133,268**
Depreciation			
At 1 April 2025	73,774	48,831	**122,605**
Charge for the year	–	2,613	**2,613**
At 31 March 2026	73,774	51,444	**125,218**
Carrying amount			
At 31 March 2026	–	8,050	**8,050**
At 31 March 2025	–	10,663	10,663

16. Debtors

	2026 £	2025 £
Prepayments and accrued income	**845**	863

17. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	**9,822**	6,726

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	At 31 March 2026
	£	£	£	£
General funds	137,453	46,457	(49,083)	**134,827**

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	149,177	44,160	(55,884)	137,453

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2026
	£	£
Tangible fixed assets	8,050	**8,050**
Current assets	136,599	**136,599**
Creditors less than 1 year	(9,822)	**(9,822)**
Net assets	134,827	**134,827**

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	10,662	10,662
Current assets	133,517	133,517
Creditors less than 1 year	(6,726)	(6,726)
Net assets	137,453	137,453

20. Related parties

There are no disclosures required in connection with related party transactions.