SAMARITANS CHELTENHAM AND DISTRICT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

Charity Registration Number 1170900

SAMARITANS CHELTENHAM AND DISTRICT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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SAMARITANS CHELTENHAM AND DISTRICT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The Trustees of Samaritans Cheltenham and District present their Annual Report together with the independently examined financial statements for the year ended 31 March 2026.

1. OUR OBJECTIVES

Cheltenham Samaritans is a charitable incorporated organisation.

The charitable purposes, as set out in our governing document, are:

- To enable persons in Cheltenham, the surrounding area, and elsewhere, who are experiencing feelings of distress or despair, including those who may be at risk 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 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;

- To collaborate with and support Samaritans Central Charity and all affiliated Branches in fulfilling the same objectives.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

2. ACHIEVEMENTS AND PERFORMANCE

For 2025/2026, the trustees confirm that Samaritans Cheltenham & District continue to meet the charitable purposes set out in our governing document. In relation to these purposes our main achievements during the year include:

- We have provided effective emotional support to callers through phone calls, emails and on-line chat. We are also open for callers to receive emotional support face to face in branch. Cheltenham is the only Samaritans branch in the South West region to provide emotional support through all of these channels.

- Emotional support is provided by a dedicated team of volunteers. During 2025/2026, the branch answered an average of over 2000 calls per month. This was made up of over 1600 inbound telephone calls, 275 emails, 80 online chats and a handful of face-to-face conversations.

- In March 2026, we had approximately 140 volunteers with 117 active listening volunteers.

- Best practice is defined as 10% overnight hours (0200-0600) and 20% twilight (2200-0200). The branch consistently exceeded these percentages throughout the year.

- We have raised awareness of the Samaritans service and suicide prevention through outreach events and activities. In addition, we have provided effective emotional support in our local community through partnerships with Cheltenham Opendoor, Network Rail, Gloucestershire NHS and Gloucestershire Counselling Service.

- Our purposes are met in collaboration with and support of Samaritans Central Charity and other affiliated branches. Cheltenham & District Samaritans adopt all the policies and procedures of the central charity to enable us to provide this emotional support through the national helpline 116 123 and associated email and chat channels.

Risk

The main risk associated with the charity is the number of volunteers (medium risk). There had been a fall in volunteer numbers in 2026 which resulted in a drop in the number of volunteer hours contributed each month and a gradual increase in shift closures. Nevertheless, the number of calls taken remains remarkably consistent over several years (see section 5 below). Recruitment and retention of volunteers remains an important focus for the charity.

Major projects

A strategic project to work in partnership with Royal Agricultural University in Cirencester to develop an online chat capability was discontinued due to the central Samaritans strategic review. It remains an aspiration for the branch to revisit this project in future, if allowed by central Samaritans. In the meantime, outreach sessions have been offered to the University.

3. FINANCIAL REVIEW AND RESERVES

Reserves Policy

The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.

The reserves policy is to hold 36 months of operating expense budget totalling £150,000, £50,000 per annum. Total funds at the end of March 2026 was £156,817 (2025: 134,531):

	2026	2025
Free reserves	95,784	84,125
Friends of Cheltenham Samaritans	49,413	37,556
Building Fund	2,579	4,626
Restricted Funds – Prison Service	9,041	8,224
Total end of year	156,817	134,531

In FY26, the charity made a net income of £22,931 (2025: net deficit £82,266).

Income for the branch has once again been enhanced by generous grants, plus, of course, the Friends funds raising efforts on top, of kind donations from volunteers and supporters.

The Trustees have fulfilled their responsibility for ensuring that accounting records comply with the Charities Act 2011. The financial situation is summarised on a quarterly basis. The financial information is stored in a dedicated area of 3Rings and is available for all volunteers to access. The position is appraised at each Trustee meeting.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a CIO is governed by its constitution dated 13 January 2003 as amended 2004, 2007, 2016 and 2017.

Governance of the charity is ensured with an effective board of trustees that meets once a quarter and as required. The Branch Director has been appointed to the joint roles of Director and Chair of Trustees since 1st April 2017. The Branch Director continues to hold both roles (Andy Goddard March 2023 - Feb 2026, Susan Honeywill March 2026 - present).

All Members of the Charity (including the Trustees) may make nominations for individuals to stand for election as Elected Trustees to the Charity's Board of Trustees. Nominations shall be proposed and seconded by Members in writing (including by Electronic Means) and shall be delivered to the Secretary (or in the Secretary's absence any other Trustee as indicated by the Branch Director) not less than 14 days before the AGM at which the election will take place. The nomination must include a statement that the proposer has ascertained that the nominee would accept office if elected at the AGM.

The Trustees may appoint (co-opt) up to two additional Trustees (the 'Co-opted Trustees'), particularly but not exclusively in order to fill identified gaps in expertise on the Charity's Board of Trustees, so long as the total number of Trustees does not exceed thirteen. The reason for each such appointment shall be minuted. Co-opted Trustees shall retire at the next AGM. For the avoidance of doubt, Co-opted Trustees shall have the same rights, including voting rights, and responsibilities as all other Trustees.

5. SUPPORTING OUR CALLERS

Cheltenham branch is proud to be able to support our callers through phone calls, emails, online chat and face-to-face. We are the only branch in the region to support callers through all these ways.

Statistics for 2025/2026

The following table provides a summary of our support to callers during 2025/2026 and how this support compares with recent years. There has been an increase in inbound telephone calls which reflects the increase in volunteer numbers and hours supporting callers.

	2025/2026	2024/2025	2023/2024
Total logged contacts	24,679	24,746	24,015
Inbound telephone calls	15,300	15,331	13,852
Outbound telephone calls	615	315	216
Snap calls	4,242	3,761	3,227
Face to face (in branch)	17	33	15
Face to face (outside branch)	80	116	96
E mail	3,453	4,041	5,599
Online chat	997	1,149	1,010
Letter	0	0	0
Total	24,679	24,746	24,015
Gender breakdown			
Male	42.5%	42.0%	39.2%
Female	47.6%	47.6%	49.3%
Unknown or other	9.5%	10.4%	11.5%

Caller support and safeguarding hub

The Caller Support and Safeguarding Hub and the Quality hub are well established, and each branch now has a Hub Liaison Officer who acts as a conduit between branch and hubs.

The hub liaison officer continues to provide up to date information to support our volunteers, guidance on handling callers of concern, updating signposting lists, no call back numbers, misuse of service list and ensuring best practice for follow up calls and the written word.

Quality checks take place including listening in to a small proportion of phone calls and auditing of a random sample of emails each month. Quality of our support to callers remains high.

Local referral services

We have referral services in place with two organisations:

- Partnership with CRUSE to provide emotional support to callers awaiting bereavement support through CRUSE;

- Partnership with Gloucestershire Counselling Service (GCS). GCS is a counselling service based in Stroud, Gloucester and Cheltenham which offers means tested counselling in the local area. The partnership enables GCS to refer at risk people to Samaritans for a series of calls. Those referred may be in crisis or may have been assessed as unsuitable for counselling but assessed by GCS as being at high risk of suicide.

Independent Quality Review

Following appointment of a new branch director a review is performed by 2 quality mentors from other Samaritans branches. A quality review was last performed in September 2023 and this will take place again in September 2026, following the appointment of the new branch director in March 2026.

6. VOLUNTEER AND ROTA MANAGEMENT

Overall, Cheltenham is a branch with highly engaged volunteers. In March 2026 we had 117 active listening volunteers (volunteers who completed at least one shift during the month) completing a total of 1,305 volunteer hours during March (a decrease from 1,450 in March 2025). The following table summarises the change in volunteer numbers during 2025/2026 and how this compares to the previous years.

	2025/ 2026	2024/ 2025	2023/ 2024	Notes
New Samaritans Trained	34	35	15	
Volunteers transferring from another branch	1	3	1	
Volunteers leaving branch	45	29	33	
Total Volunteers	140	152	142	
Active Listening Volunteers	117	129	122	
Listening Volunteers on sabbatical or who didn't do a shift during March	23	21	19	
Support Volunteers	3	2	1	2 support volunteers - Website coordinator/training admin - 2 trustees

In March 2026, the rota in Cheltenham Branch requires 364.5 volunteer hours each week. This is made up of 2 person shifts 24 hours a day (except 4 hours of planned closures each week) and an additional 33.5 hours / week for on-line chat shifts. We aim to be open through the night on 4 nights each week.

The rota management team aims to reduce the number of unplanned shift closures by highlighting rota gaps regularly.

Each listening shift is supported by a leader. Leaders at Cheltenham put volunteer welfare at the forefront of their role. Recruiting more shift leaders remains a priority.

Looking forward we will aim to

- Continue to increase the number of active listening volunteers by proactive recruitment and selection to train full training cohorts (of 12 trainees) each year. We will also look to make use of the online training school.

- continued support to existing Samaritans to increase engagement and retention.

- supporting those on sabbatical to enable those that need some time off to return when they are ready.

- Continue to develop volunteer engagement to increase our support to night shifts between 02:00 and 06:00.

It is judged that with 140 active listening volunteers and 40 leaders, the branch could support its outreach commitments as well as remain open with a low number of unplanned closures.

7. VOLUNTEER SUPPORT, TRAINING AND ENGAGEMENT

Cheltenham is a branch with a really engaged group of volunteers providing dedicated support to our callers and those most at risk in the local community. At Cheltenham branch we provide support to our volunteers through:

- Continuous training;
- Engagement activities;
- Supporting those that need a period of sabbatical or time off shifts.

Continuous Training and Ongoing Mentoring

During the year, we are part way through a schedule of mandatory training including renewal of Safeguarding, Keeping Data Safe and Outreach training.

In February 2025, we reinstated ongoing mentoring which will be used to inform any training needs for branch volunteers. During 2025, all volunteers had a shift where another volunteer provided support and feedback to further improve our support to callers.

Engagement Activities

Over the last year, the branch has continued open communications with regular branch director emails. The aim is to try and create a mutually supportive culture where volunteers feel supported by and engaged in the branch. We have a volunteer lobby moving screen display which aims to keep people informed and updated each fortnight with general information plus Samaritans Central Office and branch news. In addition, the branch supports:

- A Library where branch members can borrow books relevant to the role of Samaritans. The Samaritans book club also meets every 2 months in the community room of a local pub.

- An annual quiz was held for volunteers, partners and supporters. The questions, food and drink were arranged by Friends of Cheltenham Samaritans

- Friends of Cheltenham Samaritans hold a beer festival twice a year to raise funds and awareness for the branch. Engagement of our listening volunteers is encouraged either by joining the festival with friends or volunteering to serve beer behind the bar.

Sabbatical Management

During 2025/2026, we continued to support volunteers needing a period away from listening shifts and providing assessment of training and support needs when volunteers return after a period away from shifts. During the year, there has also been proactive contact with volunteers who have not been able to meet the expectation of (on average) 1 weekly shift. Of particular importance is ensuring all volunteers meet the minimum requirements to ensure that skills and experience are maintained to provide assurance on high quality of support to callers.

Criminal Record Checks

All volunteers have criminal records checks to include checks against the child barring list.

8. RECRUITMENT, SELECTION AND TRAINING OF NEW VOLUNTEERS

Our objective as a branch is to train 3 cohorts of volunteers each year. This is required to increase the branch size to around 140 active listening volunteers which is the number required to meet our rota requirements.

To enable this objective, it is necessary to:

- Recruit potential volunteers that may be interested in training to become Samaritans. This includes advertising to raise awareness of our need for more volunteers;
- Select potential volunteers to commence core training;
- Train and Mentor potential volunteers through core training, mentoring and embedding training.

Volunteer Recruitment and Selection

	2025/2026	2024/2025	2023/24
Expressions of Interest	129	146	141
Potential Volunteers being interviewed	61	57	65
Potential Volunteers Selected for Core Training	36	48	42

Over the last 2 years, there has been a move to much more proactive advertising to increase awareness of our need for more volunteers. Advertising activities included:

- Purchase of recruitment banners and, with agreement from local authorities,

placement of banners at various locations in Cheltenham;

-

- Social media posts advertising our need for more volunteers and information sessions to find out more;

- Volunteers supporting by placing recruitment posters in local businesses, libraries, etc.

This has been hugely successful and has led to significant interest and information sessions. The aim is now to fill training courses with waitlists to manage any late dropouts.

New Volunteer Initial Training and Mentoring

	2025/26	2024/25	2023/24
Volunteers trained by Central Training School	1	0	1
Number of core training cohorts	3	3	2

Potential volunteers starting core training in branch	36	37	19
New Samaritans completing core training	29	35	15

3 programmes of core training were completed commencing in March 2025, June 2025 and October 2025. 35 volunteers commenced and 29 completed core training.

All mentors complete the Samaritans mentor training and the expectations on mentee and mentor have been clarified to make sure that new Samaritans are supported prior to and after moving to shifts without their mentor. We continue to reinforce expectations for new Samaritans so that it is clear that embedding training and a minimum number of shifts need to be completed before becoming a full Samaritan. These expectations are important to ensure skills are embedded and support to callers is of a high quality.

Looking forward the aim is to continue to train and mentor new volunteers, running 3 programmes of core training each year with a minimum of 12 trainees in each cohort.

9. SUPPORT TO OUR LOCAL COMMUNITY

2025/2026 has continued to be a strong year for outreach activities. The strategy continues to be to:

- Develop an engaged group of volunteers trained in providing emotional support in outreach settings;
- Build small teams of volunteers to work in partnership with selected organisations to provide emotional support to those most in need in our local community;

- Attend selected events to improve awareness of Samaritans as well as providing an opportunity for recruitment.

Partnerships with local organisations

- Network Rail. We have a very well-established support of two railway stations in our area; Kemble and Cheltenham Spa. There is a monthly presence at both stations and an excellent working relationship with GWR at both stations. While our railway presence began with the annual Brew Monday events in January, we now support The Small Talk Saves Lives campaign in March. We continue to look after our two Samaritan planters on platform 2. These are clearly branded with our contact details providing valuable awareness of our service.

- Cheltenham Opendoor. Cheltenham Opendoor is a charity providing support to street homeless and vulnerable people in Cheltenham. We have a small team of volunteers who are committed to providing this support twice a month. On some occasions we are given prior notice of a vulnerable guest who needs our specific support. On every visit we also have invaluable contacts with guests in need of exploring their feelings. We are always made extremely welcome by the Opendoor team.

- Gloucestershire NHS Hospitals. We have managed to maintain our monthly visits to the A+E over the last year but recruiting volunteers to join this three-hour shift has become increasingly difficult. The main reason for this is that a non-volunteer team of Treasure Seekers have taken over a nightly presence at A&E. Because they attend nightly, they have developed a rapport with the staff and are covering all the tasks that we used to do. Volunteers have felt less valued and on occasions the shifts have been curtailed. Our support to this partnership is currently being reviewed.

- Other community support activities
    - We continue to respond to requests from the University of Gloucestershire and Gloucester and Cirencester Colleges to provide stands and presence at their respective wellbeing and mental health awareness events.

Events

Samaritan volunteers had a presence at the following events in 2025/2026 with the aim of raising awareness, demonstrating that Samaritans are there for everyone and providing an opportunity for recruitment.

- University of Gloucestershire Freshers' Event.
- Cheltenham Pride

Looking forward the aim will be to continue to further consolidate the partnerships which

enable us to provide emotional support in the local community.

Particular areas of focus for outreach are to develop outreach activities to support the priority groups identified by central Samaritans.

10. LONG LARTIN PRISON LISTENER SCHEME

Cheltenham Branch Samaritans give support to the Listener scheme at Long Lartin prison, a high security men's prison in Worcestershire, about 22 miles from the Centre. It currently accommodates around 500 men, almost all of whom are serving long or life sentences. Approx 25-30% are category A.

During July-August 2025, training of 8 additional listeners took place. This was to ensure that the required number of listeners at Long Lartin was maintained whilst prisoners are more likely to be moved between prisons. There are currently 15 Listeners who have been trained by Samaritan volunteers to provide emotional support within the prison. There is a team of 11 Samaritan volunteers who, on a rota, attend a weekly meeting with the Listeners to provide support to them and enable them to offload from contacts with prisoners during the week. It remains difficult to ensure that the listeners are able to provide effective support to prisoners at all times including at night. This is due to a number of factors including: Officers not always facilitating calls; prisoners not always trusting the listeners, cell phones being installed so that every prisoner has 24 hour access to the national helpline. Also, restrictions to movement between wings (due to high levels of drugs), has made it difficult for listeners to do follow ups or establish casual contact with prisoners who are experiencing difficulties but may not want to go through the system to call out a listener.

Our prison team works closely with Safer Custody and the Safer Custody governor and together they work through issues in the aim of continuous improvement. We also have the benefit of continued support from our South West RPSO.

Looking Forward

It is common for Listeners to move to other prisons, and from time to time, Listeners stand down, so we can go from fully resourced to under-resourced in a short time. To ensure that the number of listeners at Long Lartin is maintained we're just about to embark on a further round of Listener training during 2026. We are also continuing to work with Safer Custody to raise awareness amongst officers, and we are looking to liaise with regular officers to work on solutions to the current barriers that impede the scheme from operating optimally.

11. MANAGING VICTORIA HOUSE

There have been no major renovations or changes to the premises in the year 2025-6. External branch signage was refreshed during 2025. A mural was painted on the rear wall of the branch by one of our neighbours.

12. FRIENDS OF CHELTENHAM SAMARITANS

Cheltenham and District Samaritans are fortunate to have an independent branch called the Friends of Cheltenham Samaritans actively fundraising on the charity's behalf. Their results are included in the financial statements. They made a net income of £31,857 (2025: 23,924). Funds are held in a current account and in a deposit account before being transferred to the branch account.

This result reflects the hard work of our committee and growing volunteer group, who also strengthened relationships with sponsors and suppliers and promoted Cheltenham Samaritans' work.

Key events during the year were:

- June 2025 – Glastonbury – 35 volunteers supported campsite, venue and Interstage stewarding over eight to ten days.
- October 2025 – Beer Festival – 48 volunteers set up, ran and cleared the event.
- November 2025 – Cheltenham Racecourse fireworks marshalling – 14 volunteers supported the Round Table event.
- Sip and Paint – 26 attendees joined this new event.
- Suffolk Market Christmas stall – six volunteers ran a tombola and raffle.
- February 2026 – Beer Festival – 40 volunteers supported the event.

We would like to thank de Lisle Financial Planning for making us their charity of the year contributing £5,910 in donations.

Thanks also go to our committee members for their hard work: Gary Newman, Sarah Goddard, Debbie Christopher, Laura Moth, Nik Scarrott, Nige Bethell, Leigh Norwood, Robin Smith, Phil Barwell, Sally Ryder-Taylor, Alex Brown, Jilly Robinson and Steve Rowbotham.

Special thanks go to Nige Bethell for his extensive work on Glastonbury, Andy and Chris Jackson for IT support, and Phil Daniels for maintaining the Friends of Samaritans website.

For 2026/27, we have two Beer Festivals booked and have already held a successful new wine festival and pop quiz.

Our motto is fundraising with fun, and we continue to work closely with the branch on long-term strategies that benefit both organisations.

13. SPECIAL THANKS TO OUR VOLUNTEERS

Cheltenham and District Samaritans would not be able to support people in distress without the dedicated support of our volunteers.

Many of our volunteers meet the expectation of one shift every week to provide support to callers by phone call, email or on-line chat. They are all part of our special group of people who give up their time to help others.

In addition, many volunteers support the many activities which need to be done to keep the branch running. Particular thanks go to:

Branch Leadership Team

- Branch Directors – Andy 665 and Sue 991
- Branch Trustees – Andrew 651, Anthony 407, Sally 1130, Steve 808, John 102, Steve 775, Nicky 992.
- Branch Treasurer – Toni 659

Teams supporting new volunteers

- Recruitment and Selection – Alex 593 and all those supporting information evenings and interview including Ali 660, Andrew 651, Claudia 739, Chris 1071, Dermot 357, George 594, Gary 645, Kate 1097, Nasir 788,
- Core Training team – Sue 991, Alex 593, Steve 775 and Andrew 651
- Mentoring team – Jacqui 452 and all those that supported skills practice and mentoring of new volunteers
- Embedding training team – Sandi 793, Judy 791 and Mike 669
- 3 rings administration – Barbara 236
- DBS security clearances – Richard 129

CRUSE and GCS Referrals – Sarah 245

Outreach Teams

- Prison team – Penny 948, Debbie 227, Anne 612, Helen 568, Helen 776, Karen 443, Karen 954, Kaz 742, Mike 669 and Sam 952
- Cheltenham Opendoor – Jon 1036, Richard 949, Toni 659, Helen 568, Nigel 240, Nigel 131 and Tina 450
- Network Rail – Nigel 240, Dawn 660, Anthony 407 and Helen 350
- NHS Gloucester Hospital Emergency Department – George 594 and Cathy 738
- Schools and Universities – Isabelle 942

Volunteer Support

- George 594 and Dawn 660, supported by Anne 435, Caroline 440 and James 843

Supporting shift leaders

- Liz 232 and Luke 412

Rota management team

- Nicky 992 - supported by Nicky 992, Karen 443, Ben 804, Liz 232, Claudia 739, Richard 129
-

Caller support

- Branch Hub Liaison Officer, Safeguarding and Caller Care hub - Andrew 651

- Social Media - Sarah 672

Website - Sarah 672

Facilities

- Facilities management - Andy 665
- Kitchen supplies - Isabelle 942
- Fire alarm testing - Gary 645, Phil 805
- IT team - Anthony 213, Tim 1152, Mike 669

Friends of Cheltenham Samaritans

- Committee Members - Leigh 5001, Gary 5002, Debbie 5003, Steve 5004, Phil 5005, Nige 5006, Alex 5007, Jilly 5009, Sarah 672 as well as listening volunteers Arlene 785, Laura 234, Robin 407 and Sally 1130.

14. STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Signed on behalf of the Trustees:

Susan Honeywill

……

Dr S. Honeywill

Director and Chair of Trustee Board

Date: 1 September 2026

15. REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

Samaritans Cheltenham and District is a Registered charity, with charity registration number 1170900. It is a Charitable Incorporated Organisation (CIO) governed by its constitution dated 13 January 2003 as amended 2004,2007,2016 and 2017. The Charity was originally registered on 21st February 1966.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the powers of the Charity.

OFFICERS AND PROFESSIONAL ADVISORS

Trustees:	Andy Goddard – (Director and Chair) - to 28/02/2026 Susan Honeywill (Director and Chair) - from 01/03/2026 Toni Hardie – (Branch Treasurer and Secretary) Andrew Evans - retired Sept 2025 Stephen Lalic - retired Sept 2025 Sally Ryder-Taylor Anthony Millard John Clarke Nicky Boyd - appointed Sept 2025 Steve Clark - appointed Sept 2025 Jon Cutler - appointed Sept 2025 Juliet Kilty – appointed July 2026 Leigh Norwood - co-opted July 2025, appointed Sept 2025
Registered Office:	Victoria House, Back Albert Place, Cheltenham, Gloucestershire, GL52 2HN
Independent Examiner:	Joshua Kingston BSc, FCA Burton Sweet Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers:	Lloyds Bank Plc 7 Carter St Uttoxeter Staffs, ST14 8HD

16. INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Samaritans Cheltenham and District

I report to the trustees on my examination of the accounts of Samaritans Cheltenham and District (the Charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the Charity, 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. accounting records were not kept in respect of the Charity 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.

Joshua Kingston

Joshua Kingston BSc, FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 1 September 2026

SAMARITANS CHELTENHAM AND DISTRICT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Income from:					
Donations and legacies	**2**	29,889	2,752	32,641	26,228
Other trading activities	**3**	38,117	-	38,117	34,400
Investments - Bank interest		4,296	-	4,296	4,586
Total income		72,302	2,752	75,054	65,214
Expenditure on:					
Raising funds	**4**	13,877	-	13,877	14,047
Charitable activities	**5**	36,311	1,935	38,246	133,433
Total expenditure		50,188	1,935	52,123	147,480
Net income/(expenditure) and net movement in funds	**6**	22,114	817	22,931	(82,266)
Total funds at start of year	**11**	282,292	8,224	290,516	372,782
Total funds at end of year	**11**	304,406	9,041	313,447	290,516

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 21 to 28 form part of these financial statements
See note 7 for fund-accounting comparative figures

SAMARITANS CHELTENHAM AND DISTRICT

BALANCE SHEET

AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	**8**	156,630	155,985
		156,630	155,985
Current assets			
Debtors	**9**	2,432	2,026
Cash at bank and in hand		157,891	135,978
		160,323	138,004
Liabilities			
Creditors : amounts falling due within one year	**10**	(3,506)	(3,473)
Net current assets		156,817	134,531
Total assets less current liabilities		313,447	290,516
Net assets		313,447	290,516
FUNDS			
Unrestricted funds			
General funds	**12**	95,784	84,125
Designated funds	**12**	208,622	198,167
Restricted funds	**12**	9,041	8,224
Total funds		313,447	290,516

These financial statements were approved by the Trustees on 1.September.2026. and are signed on their behalf by:

Toni Hardie

T Hardie
Hon Treasurer & Trustee

The notes on pages 21 to 28 form part of these financial statements

1 Accounting policies

Accounting convention
The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (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 has involved following 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) issued 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.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income
Income from donations is included in income when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

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.

Cash and cash equivalents
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three or less from the date of acquisition or opening of the deposit or similar account.

1 Accounting policies *(continued)*

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Raising funds
Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs
Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Overhead support costs have been allocated between fundraising and charitable activities.

Tangible fixed assets
Expenditure on tangible assets is capitalised if the cost of any item exceeds £250. Fixed assets are held at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset over its useful life as follows:

Fixture, fittings & equipment - straight-line method over 3 years
Freehold improvements - not depreciated

Fund accounting
Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Donations	16,137	-	16,137	14,712
Legacies	-	-	-	-
Gift Aid	1,252	-	1,252	477
Grants received				
Prison Grant	-	2,752	2,752	2,039
Grant - Julia Rausing Trust	10,000	-	10,000	7,000
Grant - Gordon Gray Trust	2,000	-	2,000	2,000
Grant - DG Albright Charitable Trust	500	-	500	-
	29,889	2,752	32,641	26,228

During the previous year, the charity received £2,039 of restricted income from the Prison Grant.

3 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Fundraising	38,117	-	38,117	34,400
	38,117	-	38,117	34,400

Included within fundraising income is a total of £38,017 raised by Friends of Cheltenham Samaritans (2025: £34,042). See note 13 for further details.

Fundraising income in the previous year was unrestricted.

4 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Event costs - Friends	13,438	-	13,438	13,596
Support costs	439	-	439	451
	13,877	-	13,877	14,047

Raising funds expenditure in the previous year was unrestricted.

5 Expenditure on: Charitable activities

	Total Funds 2026 £	Total Funds 2025 £
Charitable activities		
Volunteers Travel	1,222	1,292
Outreach	1,131	1,209
National Prison Service Support	1,935	2,506
Telephone,Computer & Broadband Services	1,485	2,457
Electricity, Gas, & Water	3,099	3,480
Housekeeping, Cleaning & Refreshments	2,572	2,953
Marketing	372	227
Support costs		
Central Office payment	11,965	14,692
Management and Administrative Costs	1,745	3,253
Library Costs	-	88
Stationery and Photocopier	1,861	2,593
Insurance	2,065	2,116
Disposal of assets	2,921	-
Depreciation	277	516
Maintenance & Repairs	1,989	1,425
Capital Repairs Projects	2,047	92,916
Governance costs	1,560	1,710
	38,246	133,433

6 Net income/(expenditure) for the year

This is stated after charging:

	2026 £	2025 £
Independent examination fees - for audit services	1,560	1,170
- for other services	-	540
Trustees' travel, meeting and training expenses	247	94
Depreciation	277	516

Two trustees have been reimbursed for their out of pocket travel expenses £247 (2025: one trustee £94). No Trustee received any remuneration during the year (2025: Nil).

7 Statement of Financial Activities comparative figures

For the year ended 31 March 2025	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from:			
Donations and legacies	24,189	2,039	26,228
Other trading activities	34,400	-	34,400
Investments - Bank interest	4,586	-	4,586
Total income	63,175	2,039	65,214
Expenditure on:			
Raising funds	14,047	-	14,047
Charitable activities	130,649	2,784	133,433
Total expenditure	144,696	2,784	147,480
Net income/(expenditure) for the year and net movement in funds	(81,521)	(745)	(82,266)
Total funds at start of year	363,813	8,969	372,782
Total funds at end of year	282,292	8,224	290,516

8 Tangible fixed assets

	Land and buildings £	Freehold Improvement £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2025	96,825	56,239	9,116	162,180
Additions	-	-	3,843	3,843
Disposals	-	-	(9,116)	(9,116)
At 31 March 2026	96,825	56,239	3,843	156,907
Depreciation				
At 1 April 2025	-	-	6,195	6,195
Charge for the year	-	-	277	277
Disposals	-	-	(6,195)	(6,195)
At 31 March 2026	-	-	277	277
Net book value				
At 31 March 2026	96,825	56,239	3,566	156,630
At 31 March 2025	96,825	56,239	2,921	155,985

9 Debtors

	2026	2025
	£	£
Prepayments	1,982	2,026
Other debtors	450	-
	2,432	2,026

10 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	1,305	-
Accruals and deferred income	2,201	3,473
	3,506	3,473

11 Movement in funds

For the year ended 31 March 2026

	At 1 April 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
Restricted funds					
National Prison Service	8,224	2,752	(1,935)	-	9,041
	8,224	2,752	(1,935)	-	9,041
Unrestricted funds					
Designated Funds					
Tangible fixed assets	155,985	-	(3,198)	3,843	156,630
Building Fund	4,626	-	(2,047)	-	2,579
Friends of the Cheltenham Samaritans	37,556	45,734	(13,877)	(20,000)	49,413
General funds	84,125	26,568	(31,066)	16,157	95,784
	282,292	72,302	(50,188)	-	304,406
Total funds	290,516	75,054	(52,123)	-	313,447

Restricted funds
National Prison Service - Restricted fund balances of £9,041 (2025: 8,224) are held in relation to grants received from the National Prison Service for the Charity's work at HMP Long Lartin.

Designated funds
Tangible fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2026 this reserve amounted to £156,630 (2025: £155,985).

11 Movement in funds *(continued)*

Building fund - The fund has been mostly used to replace the roof on Victoria House.

Friends of the Cheltenham Samaritans Funds - These funds are to be used to support the objects of that charity. More information in Note 13.

For the year ended 31 March 2025

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
National Prison Service	8,969	2,039	(2,784)	-	8,224
	8,969	2,039	(2,784)	-	8,224
Unrestricted funds					
Designated Funds					
Tangible fixed assets	156,501	-	-	(516)	155,985
Building Fund	97,542	-	(92,916)	-	4,626
Friends of the Cheltenham Samaritans	28,632	39,014	(15,090)	(15,000)	37,556
General funds	81,138	24,161	(36,690)	15,516	84,125
	363,813	63,175	(144,696)	-	282,292
Total funds	372,782	65,214	(147,480)	-	290,516

12 Analysis of net assets between funds

As at 31 March 2026	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Tangible fixed assets	-	156,630	-	156,630
Other net assets	9,041	51,992	95,784	156,817
	9,041	208,622	95,784	313,447

As at 31 March 2025	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
Tangible fixed assets	-	155,985	-	155,985
Other net assets	8,224	42,182	84,125	134,531
	8,224	198,167	84,125	290,516

13 Branch: Friends of Samaritans

The Friends of Cheltenham Samaritans' is a branch of Samaritans Cheltenham and District' and fund accounting has been applied in line with module 25 of the Charities SORP consolidating the branch activities within the charity's accounts.

	Income	Expenditure	2026
	£	£	£
Beer Festivals	26,799	(12,717)	14,082
Volunteering	6,700	-	6,700
Christmas Raffle	1,987	(140)	1,847
Sip and Paint	780	(198)	582
250 Club	1,752	(383)	1,369
Donations	6,914	-	6,914
Sundry Administration	100	(439)	(339)
Bank interest	702	-	702
	45,734	(13,877)	31,857

	Income	Expenditure	2025
	£	£	£
Beer Festivals	23,333	(11,631)	11,702
Volunteering	7,100	(28)	7,072
Pop Quiz	1,749	(1,218)	531
250 Club	1,860	(690)	1,170
Donations	4,320	-	4,320
Sundry Administration	-	(1,523)	(1,523)
Bank interest	652	-	652
	39,014	(15,090)	23,924

14 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

15 Taxation

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

16 Commitments under operating leases

At 31 March 2026 the CIO had total minimum lease payments under non-cancellable operating leases as follows:

	2026 Fixtures, fittings and equipment	2025 Fixtures, fittings and equipment
	£	£
Within 1 year	1,368	-
2 to 5 years	4,104	-

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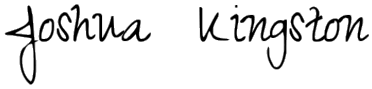
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