REGISTERED CHARITY NUMBER: 1171330

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

CENTRAL LONDON SAMARITANS

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

CENTRAL LONDON SAMARITANS

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FOR THE YEAR ENDED 31 MARCH 2026

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INTRODUCTION FROM THE CO-DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2026

This was our first full year at Salisbury Place, and the year we found out what the building could do. The answer is a great deal.

Our volunteers answered 51,026 calls for help by telephone, email and webchat, up 6.2 per cent. We closed the year with 447 active listening volunteers, against 340 twelve months earlier. Counting everyone who reached us, at the branch and through our outreach, we supported 53,225 people.

One of our longer serving volunteers has a way of putting what we are for: "callers want us to be part of their past, not their future". When people come through a crisis, they do not generally want to remember that they had to phone us. That is the whole point. We are there in the moment, and then we let them walk away.

It was also a year of change. Heather Barker completed her term as interim Branch Director and Chair, having steered the branch through the move to our new home. She gave us an excellent handover and a year of quiet support in the background, for which we are very grateful. The two of us took up the role of Branch Co-Directors. A new Treasurer took over in October 2025, and we appointed new auditors.

This has been a year of consolidation, both of our new home and of our new leadership team, and of looking forward to identify the things that we want to focus more closely on in the coming years. The extremely strong Deputy Director team have played a huge part in all of this and we owe them our thanks. Similarly, the year would have been significantly harder without the support of our new Treasurer, Hitesh Mistry, and of Simon Denyer, who after seven years as Treasurer continues to give generously of his time and knowledge as a finance volunteer. Our grateful thanks go to Hitesh, to Simon and to all the Deputy Directors.

The branch has weathered the beginnings of Samaritans Central Charity's "Future Proofing" agenda well, and despite some significant disquiet in some parts of the volunteer body, morale remains high and we are fortunate to have close to 450 listening volunteers working hard to support our callers 24 hours a day, 365 days a year.

The financial picture in these statements looks very different from the year before, and that deserves a word up front. In 2025 we sold Marshall Street, the branch's former home, and moved to Salisbury Place. The 2024-25 accounts recorded a one-off gain of £4,073,460 on that sale. It was applied in full to buying and refurbishing the new building, so it did not add to our free reserves. Strip it out, and income in 2024-25 was £469,884. Income in 2025-26 of £319,233 is a fall against that underlying figure. The financial review explains why, and what we are doing about it.

Our thanks go to every volunteer and every member of staff. The service was available every hour of every day of this year, as it has been since 1953.

Dave Bassford and Sham Singh, Co-Directors

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Samaritans' Vision is that fewer people die by suicide. Our Mission is to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour. We pursue it by:

- being available 24 hours a day, every day of the year
- reaching out to high-risk groups and communities
- working in partnership with other organisations

We are committed to the five Samaritans values: listening, confidentiality, people making their own decisions wherever possible, being non-judgemental, and human contact. These are set out in full in Samaritans' Strategy 2022 to 2027, to which CLS is fully aligned.

This was our 73rd year of providing emotional support, with no appointment required and free of charge.

Public benefit

All of our activities focus on the core work of offering emotional support to vulnerable people, undertaken to further our charitable objects for the public benefit. In planning and reviewing the activities of the charity during the year, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable Activities

PERFORMANCE AGAINST OUR AIMS FOR THE YEAR

The report for 2024-25 set three aims for the year. We report against each.

Aim one: maximise the benefits and opportunities of our new building

Salisbury Place completed its first full year of operation. The building supported a materially higher level of service than Marshall Street could. Total volunteer shift hours rose 7.5 per cent to 40,755, and time in live conversation with callers was 13,151 hours.

The gains are practical as much as strategic. Separate breakout rooms mean a volunteer coming off a difficult call can be debriefed properly, rather than in a corridor. There is a small library. Instant hot water rather than a kettle sounds trivial, and is not, across a twelve-hour overnight shift. One of the first callers to visit us at Salisbury Place told a volunteer the space felt comfortable and made them want to come back.

The building has also proved attractive to prospective volunteers, particularly for night shifts, the hardest part of the rota to fill and a peak time for people wanting to reach us.

Aim two: expand engagement and partnerships with Westminster organisations

Our partnerships in and around Westminster continued to develop. We are the nominated charity of the Baker Street Quarter Partnership, the business improvement district around our new home, which supports our community fundraising. Our work with the City of London Police continued through custody suite outreach and listening skills training for officers. The relationship with the London Ambulance Service, described below, deepened during the year, and early discussions began with the London Fire Brigade.

Aim three: maintain volunteer recruitment and training at around 100 per annum

We exceeded this aim, decisively. We received 1,272 enquiries from people interested in volunteering, and 155 completed CORE training and became listening volunteers, against 78 the year before. Fewer than one in eight enquirers becomes a listening volunteer, a deliberate consequence of careful selection and the depth of the training, not a shortfall in recruitment.

The average number of active listening volunteers rose 15 per cent, from 347 to 398. The year-end number rose 31 per cent, from 340 to 447.

Much of this came from a concentrated training push during the year, so growth of this order should not be expected to repeat annually. The task for 2026-27 is to convert a larger volunteer body into sustained rota coverage.

REVIEW OF OUR ACTIVITIES AND PERFORMANCE

Highlights of the year

	2025-26	2024-25	Change
Calls for help answered by telephone, email and webchat	51,026	48,047	up 6.2%
Visitors seen face to face at the branch	930	1,092	down 14.8%
People supported through outreach and partnerships	1,269	1,469	down 13.6%
Total people supported	53,225	50,608	up 5.2%
Average active listening volunteers	398	347	up 15%
Active listening volunteers at the year end	447	340	up 31%
New listening volunteers completing training	155	78	up 99%
Total volunteer shift hours	40,755	37,909	up 7.5%
Free reserves, months of expenditure	6.0	8.0	

The fall in visitors to the branch partly reflects the move of premises, which reduced visits in the weeks either side of it. The fall in outreach contacts is explained under each programme below.

Three other ways of reading the same numbers, which we have found useful in explaining the branch:

- Counting every contact answered at the branch, someone reached us roughly every ten minutes, day and night, all year
- Our volunteers spent 13,151 hours in live conversation: around 36 hours of listening every single day
- Around 30 volunteer-hours of cover were staffed every night while London slept, 10,859 overnight shift hours across the year

Inside the branch

Our primary aim has always been that a volunteer is available at any hour to provide confidential, non-judgemental emotional support. We remain one of very few genuinely 24 hour services: free of charge, no appointment, no waiting list.

During the year volunteers answered 51,026 calls for help: 44,840 by telephone, 4,952 by email and 1,234 by webchat. Time in live conversation was 13,151 hours. The average call ran to 18.9 minutes, against 18.4 in 2024-25. Email contacts fell by around a quarter.

Our drop-in service allows people to be seen face to face, with no appointment, twelve hours a day, seven days a week. We saw 930 visitors this way in 2025-26, against 1,092 in 2024-25. Visits were lowest in the weeks either side of the move of premises in March 2025 and did not fully recover during the year.

Outside the branch

Certain groups have a heightened vulnerability to suicide and need a tailored response. We reach out to the homeless, to men in custody, to people bereaved by suicide, to refugees and migrants, and to workforces where distress is common and rarely spoken about. Across these programmes we supported 1,269 people, against 1,469 in 2024-25.

Homeless support. Our Homeless Team attends food drops in Westminster on Mondays, including at Chiltern Street. We provide the listening; we do not run the food drops themselves. We supported 255 individuals this way in 2025-26, against 296 in 2024-25.

What people consistently tell our volunteers they value is not food or signposting, but being treated as a human being. A handshake. Someone bending down to talk at eye level to a person sitting on a pavement. Most people walk past; being seen is what is remembered. Our volunteers also report that the question they are asked most often on a bad-weather shift is why they themselves are out there.

Men in custody. Men in prison are significantly more likely to die by suicide than the general population. We train selected prisoners as accredited Samaritans Listeners, providing confidential emotional support to their peers, and our volunteers support those Listeners weekly or fortnightly at HMP Brixton and at HMP and YOI Isis in Thamesmead, which holds men aged 18 to 30. Listeners handled 101 calls for help in 2025-26, against 153 in 2024-25. The fall does not reflect any drop in need. HMP Brixton became a remand prison during the year, which means a more transient population, often newly taken into custody and facing sentence, and if anything more reason to seek out a Listener. The reduction is better explained by the pressures on prison officers, and the high turnover of staff, which do not always allow Listener contacts to be facilitated as we would hope.

Listener training ends with a ceremony in the prison chapel: family are invited in, the governor speaks, and each Listener receives a certificate. For some, it is the first time in years their achievements have been recognised. One Listener came back the following week to ask for a replacement certificate, because he had got chocolate on the first one and wanted a clean copy. We printed another. The prison laminated it for him.

On the second Saturday of a recent training course, one of the men said he had been on the phone to his sister during a hard week and had asked her, for the first time, how she was feeling. She stopped and asked whether he was all right. He had never asked her that before.

People bereaved by suicide. One in ten people bereaved by suicide go on to have suicidal feelings themselves. We run Facing the Future: six weekly ninety-minute online group sessions, two trained volunteer facilitators and a supervisor, closed to new joiners after the first week. The model rests entirely on peer support. Facilitators set the conditions for safe conversation; the work is done between participants. The programme began at CLS, is now run organisation-wide, and continues to be led and funded by this branch. We supported 274 people in 2025-26, against 240 in 2024-25.

What participants tell us most often is that the people they had thought were close friends would cross the street rather than speak to them, because they did not know what to say, and that the silence felt like a second loss on top of the first. In a Facing the Future group, from the moment someone speaks, the others understand without anything having to be explained.

The feedback we hear most at the end of the six weeks is a version of the same sentence: "I no longer feel alone". Many groups keep talking long after the formal sessions end. One of our facilitators describes a participant who, four years on, still messages another group member every week. They have never met in person.

Our facilitators hear things that are not said anywhere else, and the support around them is deliberate: paired facilitation in every session, supervisor debriefs before and after, and a monthly meeting at which the supervisors look after each other.

Since the year end, in July 2026, Samaritans Central Charity's board of trustees decided, following its review, that Facing the Future should continue, and confirmed at the same time that our face to face support for people who visit the branch in person should continue. We are grateful to everyone at Facing the Future for the enormous effort that went into providing every piece of information the review asked for, and we were delighted to celebrate with them when the news came through that this invaluable service can carry on.

Workforces under strain. Time to Talk, Time to Listen is awareness training for external organisations, delivered by our own trained volunteers in person and online. In 2025-26 we ran 19 sessions reaching 784 people, against 23 sessions and 954 people in 2024-25. Sixteen of the nineteen sessions took place between April and September, and none ran between December 2025 and the year end.

Every Monday two of our volunteers are at London Ambulance Service headquarters at Waterloo, in the staff wellbeing cafe, available to any member of staff who wants to talk. That presence provided 639 instances of support to LAS staff in 2025-26, against 780 in 2024-25. We wrote, and continue to deliver, the training LAS gives its call handlers on difficult mental health and suicide calls, and we sit on the LAS suicide prevention working group. The relationship began in around 2022, when LAS approached us. Many LAS call handlers start at eighteen or nineteen. Within months they may be delivering a baby over the phone, talking someone through a heart attack, or holding the line with a person standing on a bridge, across twelve-hour shifts, often learning afterwards how the story ended. Our presence is deliberately light touch. As one volunteer puts it, "the working currency is KitKats": offer someone a chocolate bar, and within minutes you may learn that their daughter is unwell, or that they have just come back from two weeks off with stress.

We continue to hold regular sessions with veterans at the Royal Hospital Chelsea. Since the year end we have also begun a pilot listening presence in the outpatients department at the Royal London Hospital, at the invitation of the hospital's mental health team.

One session during the year shows what the training is for. A volunteer was invited to a workplace session with a team of bridge engineers, an industry with a suicide rate well above the average. The engineers spent the session worried they would say the wrong thing. The volunteer's answer: "when you are listening rather than advising, you cannot say the wrong thing". Their professional lives are built on getting it right. Several said afterwards that the idea of a conversation in which right is not the test was what they would take back to site.

Other outreach and partnerships. We work with Network Rail on suicide prevention across the rail network, and hold blue light and criminal justice partnerships with the City of London Police, HM Prison Service and the London Fire Brigade. We sit on borough and London wide suicide prevention groups, which is one of the routes by which community need feeds back into our own priorities. During 2026 we began a listening presence at the Islington Centre for Refugees and Migrants.

Awareness raising
We focus on settings known to experience high numbers of suicides, particularly main line rail stations, alongside a talks programme reaching vulnerable communities across central London. We take part in large scale events including Pride and Black Pride, maintain a community awareness presence at Arsenal and Chelsea football clubs, and take part in organisation-wide events including Brew Monday in January and the Big Listen in July. Sing for Samaritans took place in Trafalgar Square at Christmas.

OUR IMPACT AND HOW WE MEASURE IT

Our confidentiality policy and the anonymity of our callers make the impact of the service inherently hard to quantify, and we would rather say so than imply otherwise. We do not ask callers to identify themselves, and we do not follow them up. A volunteer who takes a call at three in the morning will usually never learn what happened next.

What we can do is three things. We measure what we deliver, in the figures above, reported to the Board monthly. We run our own outcome measure where measurement is possible: participants in Facing the Future complete a survey before and after the six weeks, asking how able they feel to face the future. And we draw on the wider organisation's published research into caller outcomes.

On that research, the Samaritans Helpline Caller Outcomes Study of 2020, carried out by M and E and L Research with the help of 104 Samaritans volunteers across 24 branches, examined the service we deliver as the founding branch. In the Samaritans service we deliver, that study found the proportion of callers experiencing suicidal thoughts or plans fell from 33 per cent at the start of a call to 19 per cent by the end; that 92 per cent of respondents said the call had helped them manage those thoughts or plans; and that seven in ten felt better a week later. The average self-reported distress fell from 7.4 out of 10 to 4.2 across a call. The study is candid that callers remained at above average risk of suicide a week later, and we would rather quote it as it stands than improve on it. A separate survey of caller concerns identified mental health, family and isolation as the three most common.

Occasionally, something does come back. A volunteer received an email consisting of little more than an apology for disturbing them, a thank you, and the words: "I am so much better, I am okay". It is rare, it is brief, and it is written by someone who did not have to write it.

On the scale of the problem, Samaritans' research with the London School of Economics puts the economic cost of a single suicide in the United Kingdom at £1.46 million in 2022 prices. The entire annual cost of running this branch is around a third of that figure.

WHAT WE DID NOT DO

Not everything we planned went ahead. Samaritans centrally sets out each year the work it delayed, postponed or cancelled, with the reason for each. The trustees consider the same openness is right for us.

- We decided not to run a Big Train recruitment event in 2027. A generous corporate donor was willing to provide the space at no charge, but the associated costs, including security staffing, would still have fallen to us, and our financial position following the move did not support that commitment. The decision was for 2027 only, and we hope to run a Big Train again in a future year.

- Time to Talk, Time to Listen sessions did not run between December 2025 and the year end.

OUR PEOPLE

We are a volunteer-led organisation. The service exists only through recruitment, training and retention. Every listening contact is taken by a trained volunteer, and many volunteers take on further responsibility: leading recruitment, training, outreach, fundraising, publicity, administration and volunteer support.

Each new listening volunteer completes around 62 hours of training, comprising classroom modules, self-directed learning and mentoring, delivered by our own experienced volunteer trainers. Support volunteers, who help with administration, fundraising and other functions, receive the same first stage training so they understand the listening role. During the year, 1,272 people enquired and 155 completed training.

Volunteer numbers grew strongly, from an average of 347 to 398 and from 340 to 447 at the year end, and total volunteer shift hours rose 7.5 per cent to 40,755.

Volunteering here develops people as well as drawing on them. One volunteer, who normally prefers telephone and email work, took his first shift at the London Ambulance Service during the year and came back struck by what call handlers carry. He says the experience has made him a better listener on our own phones, more attuned to the weight of what people bring to a call.

Volunteering also carries a real cost, and the report should say so. A volunteer on night watch took a long call from someone who had worked out exactly what they intended to do. When the call ended, another volunteer on the same shift saw the state they were in, came over, and sat with them for half an hour. We support each other through these calls, because some of them are carried for years.

Our staff team of 5.7 full time equivalents supports the Co-Directors, the Board and the volunteers, covering IT, building and facilities, administration, financial management, fundraising, our digital presence, external partnerships, and the coordination of recruitment, training and the rota.

We are immensely grateful to all of our volunteers and staff. Their dedication is the reason the service is available at any hour of any day of the year.

OUR BUILDING

We moved into 13-15 Salisbury Place on 12 March 2025, following the sale of Marshall Street and the simultaneous purchase of Salisbury Place on 13 May 2024. The final contract sum was agreed on 25 July 2025 and recognised in full in the 2024-25 financial statements.

2025-26 was therefore the first full operating year in the new building, and the move is now fully embedded. Salisbury Place is 1.5 miles from Marshall Street and remains in Westminster, preserving continuity for our outreach work and for people who visit in person. The premises have proved well suited to both the drop-in service and the working environment of volunteers, as set out under our first aim.

ACHIEVEMENTS AND PERFORMANCE

Fundraising statement

Fundraising for CLS is carried out by our own staff and volunteers. That includes an employed Trusts and Foundations Fundraiser, who applies to grant makers and trusts on the charity's behalf, and employed staff who run community and corporate fundraising events. We do not use a professional fundraiser. The charity has from time to time entered into short term commercial participation agreements where a business has wished to promote its products or services in support of CLS. No such agreement was in force during the year.

CLS is registered with the Fundraising Regulator and is committed to the Code of Fundraising Practice. Our entry in the Regulator's directory carries a named contact for anyone wishing to raise an issue or a complaint about our fundraising.

From time to time businesses and community groups raise funds for us through events of their own, such as raffles and sponsored activities. These are run under the organiser's own arrangements, we know what is being done in our name, and the proceeds are paid to us in full. Day to day oversight of fundraising rests with the Head of Branch Operations, who line manages the fundraising staff. Overall responsibility rests with the trustees, who receive fundraising performance through the monthly reporting.

We received no complaints about fundraising during the year, and there were no failures to comply with the standards we have adopted.

Our fundraising does not involve door-to-door, street or telephone solicitation of the public. We take care that our communications do not place undue pressure on anyone. Where we discuss legacies or receive gifts from individuals we take particular care that the person understands what they are giving and is not being pressed to give, and our staff and volunteers are alert to anyone who may be in a vulnerable position.

Environmental Awareness

The branch continues to reduce its environmental impact through a green energy supplier, energy efficient and motion sensitive lighting throughout the building, recycling of general waste, paper and printer cartridges, re-use of paper within the branch, and green catering and stationery supplies where available.

FINANCIAL REVIEW

The headline comparison

Total income for 2025-26 was £319,233, against £4,543,344 in 2024-25. Almost all of that difference is a single item. The 2024-25 figure included a gain of £4,073,460 on the disposal of Marshall Street: a one-off accounting consequence of moving premises, fully applied to the purchase and refurbishment of Salisbury Place. Excluding that gain, income in 2024-25 was £469,884.

The meaningful comparison is therefore £319,233 against £469,884, a fall of around 32 per cent. Most of that is legacies. 2024-25 brought an unusually large legacy receipt of £126,833, against £20,373 in 2025-26 and a seven year average of around £80,000. That single movement accounts for roughly seven tenths of the fall. Legacy income is inherently unpredictable, which is why the trustees look at it over a run of years rather than one.

FINANCIAL REVIEW

Funding

CLS is affiliated to, but financially independent from, the wider Samaritans organisation, and has been fully self-funding since April 2018, when the joint funding agreement with Samaritans Central Charity ended. The Board's aim is a charity that is financially self-sustaining and resilient, with diversity across its funding sources.

We would typically expect around a third of funding from trusts and foundations, up to a quarter from individual giving and community events, a fifth from legacies, a tenth from corporate relationships, and a further tenth from commercial activity such as room hire and workplace training.

The main sources of income for the year were:

	2025-26 £
Trusts and foundations	116,500
Individual donations, including Gift Aid	71,676
Community donations, fundraising and branch events	43,204
Corporate funding	29,463
Wills and legacies	20,373
Room hire and workplace training	18,929
Major donors and gifts	9,000
Other income, including bank interest	10,088
Total	**319,233**

Room hire and workplace training completed their first full year at Salisbury Place, and the building is now generating commercial income alongside its use for the service.

The value volunteers add

These statements record what the branch spends. They do not record the largest single resource the branch uses: volunteer time.

Volunteers contribute approximately 80,000 hours a year across all activity. Valued at typical United Kingdom hourly rates for equivalent work, including employer on-costs such as National Insurance and pensions, that time is worth over £1.8 million a year, around three and a half times our total expenditure for the year.

Expenditure

To ensure the charity's finances are properly monitored, the Board receives monthly financial reports from the Treasurer: income and expenditure against the approved budget, management accounts, and cash and reserves against policy.

Total expenditure for 2025-26 was £516,698, against £508,938 in 2024-25, including depreciation of £120,421. Excluding depreciation, which is an accounting charge rather than money spent, expenditure was £396,277 against £388,802, an increase of under 2 per cent in a year of continued cost pressure.

Fundraising is efficient. For every £1 the charity spent on raising funds, around £6 was raised for the service.

The financial statements

The financial statements are prepared in compliance with the Charities SORP. The charity recorded net expenditure of £197,465 for the year: total income of £319,233 less total expenditure of £516,698. Of that expenditure, £58,936 was met from restricted funds.

Total funds carried forward were £5,269,792, against £5,467,257 a year earlier. Unrestricted funds were £5,245,312, of which £4,988,708 represents tangible fixed assets, after depreciation of £120,421 for the year, and £256,604 the general free reserve. Restricted funds were £24,480, held for outreach work and for the building.

Restricted funds may only be spent in accordance with the donor's intentions. Unrestricted funds comprise all other funds, including the value of the freehold property and any funds designated by the trustees. No fund was in deficit at the year end.

FINANCIAL REVIEW

Investment powers and policy

The charity's Constitution allows the trustees to invest in any way they consider appropriate. The investment policy is conservative, prioritising capital preservation, reduced counterparty risk and liquidity ahead of yield. All cash balances must be placed with reputable UK banks regulated by the PRA and FCA and covered by the Financial Services Compensation Scheme.

The policy is that the charity holds sufficient liquidity in instant access accounts to cover at least five months of operating expenditure. Balances above that level, up to eight months, may be placed on deposit of no more than three months; balances above eight months, on deposit of no more than six months.

Cash balances fell over the year from £559,712 at 31 March 2025, principally because the final costs of purchasing and refurbishing Salisbury Place were settled during the year. Compliance with the policy is monitored monthly through the management accounts.

The deployment of cash is kept under review by the trustees, with advice from the Treasurer and professional advisers where relevant.

Reserves policy

The trustees may establish designated reserves where they identify foreseeable non-recurring expenditure or loss of income specific to a particular event. Over and above any designated reserves, the charity holds a general free reserve, to cover expenditure or shortfalls in income arising from the general operation of its activities.

As an employer, the charity is concerned that the position of staff should be protected as far as possible. The level of reserve is intended to ensure that contractual obligations to staff and third parties can be met in an orderly fashion, and the free reserve also provides near-term financial resilience.

The target for free reserves is a range of six to twelve months of operating costs. For this purpose, operating costs are the highest audited annual total expenditure over the most recent three years. The general free reserve comprises total unrestricted funds, less tangible fixed assets, illiquid investments and any designated funds.

At 31 March 2026 the general free reserve was £256,604. The highest audited annual total expenditure over the three years then ended arose in the year under review, at £516,698. The free reserve therefore represents 6.0 months of expenditure, at the bottom of our stated range.

The trustees draw attention to the reason. The move to a freehold building increased the annual depreciation charge from around £42,000 in the year to March 2024 to around £120,000 since. Depreciation is an accounting entry, not a cash cost: no money leaves the bank when it is charged. Including it makes our reserve coverage appear weaker because we own our home, the very thing that has made the branch more secure. Measured against the costs we actually fund in cash, the free reserve at 31 March 2026 represents around 7.8 months.

In August 2026 the Board approved a change to the way coverage is measured: from the highest audited total expenditure over three years, to the most recent completed year's total expenditure excluding depreciation. The target range of six to twelve months is unchanged. The change applies in the monthly management accounts from the month of approval. It does not affect these financial statements, which are prepared on the existing basis, and no previously reported figure is restated. The revised measure will be reported for the first time in the annual report for the year ending 31 March 2027.

The trustees monitor compliance with the reserves policy as part of monthly management accounts reporting.

AIMS FOR THE YEAR AHEAD

Our aims for 2026-27 are to:

- Grow and diversify income so that the service is funded sustainably year on year, with particular attention to trusts and foundations and to legacies
- Convert the growth in volunteer numbers into sustained rota coverage, particularly overnight
- Develop room hire and workplace training as commercial income streams, now the building is settled
- Consider how to gather current outcome evidence from the programmes where we have an ongoing relationship with participants

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

Central London Samaritans (CLS) was registered with the Charity Commission as a Charitable Incorporated Organisation on 26 January 2017, charity number 1171330. Before that it operated as an unincorporated body, The Samaritans (London Branch), charity number 268193.

CLS is a recognised affiliate branch of Samaritans, founded in 1953 by the late Prebendary Dr Chad Varah CH, CBE. We are part of the Samaritans London Region, and our own outreach and community work is concentrated in central London.

We operate under an Operating Agreement with Samaritans Central Charity, which sets consistent service quality standards and the strategy of the wider organisation. Our own trustee board is wholly responsible for the governance, operation and funding of CLS.

CLS became a Charitable Incorporated Organisation in April 2017 and has been fully self-funding since April 2018, when the joint funding agreement with Samaritans Central Charity came to an end. All of our income is raised independently by the branch. We receive no grants or donations from the wider Samaritans organisation.

The Board of Trustees

Under the constitution, the Board comprises the Branch Director, the elected trustees, being a Secretary, a Treasurer and up to eight further members elected at the Annual General Meeting, and up to two co-opted trustees. The maximum number of trustees is thirteen, elected trustees must form a majority of the Board, and elected members may serve up to six consecutive years. All trustees serve voluntarily and unpaid.

The trustees are responsible for delivering the charitable objectives, for the financial wellbeing of the charity, and for compliance with charity law. Training materials are available to new trustees, supplementing the online programme created by Samaritans.

The Board met formally throughout the year to set the strategic direction of CLS and to oversee its operation, and held an extraordinary meeting on 1 July 2026 to appoint auditors.

The Co-Directors and the staff team

The Branch Director role is filled through a consultative process involving all branch volunteers and representatives of Samaritans Central Charity. The role is voluntary, unpaid, and ordinarily limited to a three-year term. Following Heather Barker's term, the role is held jointly by Dave Bassford and Sham Singh as Co-Directors.

The Co-Directors appoint Deputy Directors, all themselves volunteers, who each lead an operational area. Together with the trustees they form the Branch Leadership Team.

A small team of paid staff supports them: 5.7 full time equivalents on average during the year, seven people at the year end, several of them part time.

Every listening contact is taken by a trained volunteer, and no paid role is a listening role. Some trustees and some members of staff are themselves trained listening volunteers, and when they take a shift they do so in that capacity, unpaid, like any other volunteer.

What the staff do is make the service possible: coordinating recruitment, training and the rota, supporting volunteers, and running the building, the finances, the fundraising and the partnerships. The training itself is designed and delivered by our own volunteer trainers rather than by staff.

Unlike most organisations of our size, we operate 24 hours a day, every day of the year. The premises serve not only the service itself but training, office and overnight accommodation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees carry out a full risk assessment, reviewed quarterly, covering the governance, reputational, operational, financial and external risks facing the branch. Each risk is assessed before and after the controls applied to it, and mitigating controls are in place to ensure that all identified risks are being managed appropriately. The branch is covered for cyber risk under a group policy held by Samaritans Central Charity, with a £5 million limit for incident response, and the trustees have satisfied themselves that the branch's arrangements for notifying an incident meet the policy's requirements.

The principal financial risk remains the level and predictability of voluntary income. Cost pressures have not abated, and the trustees note that the risk attaching to reserves and cash flow rose during the year, reflecting the lower level of free reserves following the purchase of Salisbury Place.

The Board has reviewed forecast cash flows and budgets for the coming year, taking into account the likely level of fundraising activity and the prevailing level of free reserves, and is satisfied that the charity has sufficient resources to remain financially sustainable for the foreseeable future.

REFERENCE AND ADMINISTRATIVE DETAILS

Founder. The late Prebendary Dr Chad Varah CH, CBE.

Branch Co-Directors. Dave Bassford and Sham Singh, appointed with effect from the Annual General Meeting on 15 October 2025 following the Samaritans Central Charity selection process. The Co-Directors chair the Board of Trustees between them. Heather Barker served as Chair and Interim Branch Director until that meeting.

The Trustees. Those who served during the year and since:
- Dave Bassford, Co-Director, from 15 October 2025
- Sham Singh, Co-Director, from 15 October 2025
- Hitesh Mistry, Treasurer, elected 15 October 2025
- Roger Jeary, Secretary, re-elected 15 October 2025
- Jane Little, re-elected 15 October 2025
- Bethan Davies, re-elected 15 October 2025
- Jeremy Marcus, re-elected 15 October 2025
- Helen Buck, re-elected 15 October 2025
- Claire Justin, re-elected 15 October 2025
- Susannah Burns, elected 15 October 2025
- John Trimbos, elected 15 October 2025
- Duncan Jeffrey, elected 15 October 2025; stepped down 10 June 2026 owing to a new work commitment
- Margherita Marchetti, co-opted 12 November 2025

Trustees who served until the AGM on 15 October 2025: Heather Barker (Chair and Interim Branch Director) and Simon Denyer (Treasurer), who retired after seven years. Jane Little, Bethan Davies, Jeremy Marcus, Roger Jeary, Helen Buck and Claire Justin served throughout the year.

Advisor to the Board of Trustees. Cynthia Pearce, Special Advisor.

Registered charity number. 1171330.

Constitution. Charitable Incorporated Organisation, registered 26 January 2017, effective from 1 April 2017.

Registered address and telephone. 13-15 Salisbury Place, London W1H 1FJ. 020 7758 0660.

Auditors. Hartley Fowler LLP, Chartered Accountants, 4th Floor Tuition House, 27/37 St George's Road, Wimbledon, London SW19 4EU. Appointed by the trustees on 1 July 2026. Auditors for the previous year: Moore Kingston Smith LLP.

Bankers. Lloyds Banking Group plc, Cheapside Branch, 125 London Wall, London EC2Y 5AS.

POST BALANCE SHEET EVENTS

The following matters have arisen since the year end:

- The Board's approval in August 2026 of a revised basis for measuring reserves coverage, described above

- The outcome in July 2026 of Samaritans Central Charity's quality review of Facing the Future, which endorsed the programme and placed it on a three year review cycle, in line with the review cycle for the branch as a whole, and its decision at the same time that the branch's face to face support for people who visit in person should continue

- Samaritans' decision, announced after the year end, to close the national email support service, with automated responses to new users from 27 April 2026 and permanent closure on 30 September 2026, so that the organisation can focus on the 24 hour helpline and on expanding online chat. From October 2026 the branch offers support by telephone and webchat

THANK YOU

The charity has established a diverse programme of fundraising activity which has resulted in generous support from new and existing supporters and donors. The response we receive from donors, supporters and volunteers is truly remarkable.

We are grateful to the trusts and foundations, companies, community groups, choirs, individual donors and those who have remembered us in their wills, whose support made this year's service possible.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 14 October 2026 and signed on its behalf by:



D Bassford - Trustee

Opinion
We have audited the financial statements of Central London Samaritans (the 'charity') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

-the nature of the industry and sector, control environment and the charity's activities;

-results of our enquiries of management about their own identification and assessment of the risks of irregularities;

-any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non -compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered in this context included the Charities Act 2011, Charities Act 2022, the Charities (Accounts and Reports) Regulations 2008 and Charity Commission guidance.

In addition we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

As a result of performing the above, we did not identify any key matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements;

-enquiring of management concerning actual and potential litigation and claims;

-performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

-reviewing minutes of meetings of those charged with governance, reviewing internal reports, and

-in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale for any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

15 October 2026

CENTRAL LONDON SAMARITANS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	221,111	65,455	286,566	413,017
Other trading activities	4	28,084	-	28,084	31,386
Investment income	5	4,583	-	4,583	25,481
Other income		-	-	-	4,073,460
Total		253,778	65,455	319,233	4,543,344
EXPENDITURE ON					
Raising funds	6	51,466	-	51,466	39,798
Charitable activities	7				
Preventing suicide and reducing emotional distress		406,296	58,936	465,232	469,140
Total		457,762	58,936	516,698	508,938
NET INCOME/(EXPENDITURE)		(203,984)	6,519	(197,465)	4,034,406
RECONCILIATION OF FUNDS					
Total funds brought forward		5,449,296	17,961	5,467,257	1,432,851
TOTAL FUNDS CARRIED FORWARD		5,245,312	24,480	5,269,792	5,467,257

The notes form part of these financial statements

CENTRAL LONDON SAMARITANS

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	13	4,988,708	5,109,129
Investments	14	1,000	1,000
		4,989,708	5,110,129
CURRENT ASSETS			
Debtors	15	6,501	58
Cash at bank		358,751	559,712
		365,252	559,770
CREDITORS			
Amounts falling due within one year	16	(85,168)	(202,642)
NET CURRENT ASSETS		280,084	357,128
TOTAL ASSETS LESS CURRENT LIABILITIES		5,269,792	5,467,257
NET ASSETS		5,269,792	5,467,257
FUNDS	18		
Unrestricted funds:			
General fund - free reserves		256,604	340,167
Fixed Assets		4,988,708	5,109,129
		5,245,312	5,449,296
Restricted funds:			
Ongoing activities		24,480	17,961
TOTAL FUNDS		5,269,792	5,467,257

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2026 and were signed on its behalf by:

D Bassford - Trustee

H K Mistry (Treasurer) - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

The charity is a charitable incorporated organisation (CIO) with a registered charity number 1171330. The registered address is 13-15 Salisbury Place, London, W1H 1FJ.

The financial information presented is for the year ended 31 March 2026 and 31 March 2025. The financial information is presented in sterling.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Reclassifications
Reclassification of prior period comparative expenditure has been made to ensure comparative figures are comparable with current year figures. There has been no impact to comparative net assets, fund balances or the year end results.

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

Critical accounting judgements and key sources of estimation uncertainty
The key judgements and estimates that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

(i) Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

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

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to the consideration by its performance. Grant income relating to a later period is therefore deferred to that period and treated as deferred income in the balance sheet.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Legacies are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2. ACCOUNTING POLICIES - continued

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	-	2% on cost
Improvements to property	-	2% on cost
Fixtures and fittings	-	25% on cost

Assets with a cost of more than £500 are capitalised.

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

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

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

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

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

Fixed asset investments
Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid. In relation to trade debtors, a provision for impairment is made when there is objective evidence that the charity will not be able to collect all the amounts due under the original terms of the invoice.

Creditors
Creditors are recognised when 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 the settlement amount.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Gift aid	11,123	8,335
Legacies	20,373	126,833
Trust and foundation	116,500	160,538
Corporate and major donor funding	38,463	35,204
Community and individual fundraising	100,107	82,107
	286,566	413,017

Restricted income included in donations and legacies totalled £65,455 (2025 £30,500).

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Room hire	18,799	22,111
Other income	3,780	5,196
Central Charity Funding	5,505	4,079
	28,084	31,386

5. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	4,583	25,481

6. RAISING FUNDS

Raising donations and legacies

	2026	2025
	£	£
Staff costs	39,986	28,103
Other fundraising costs	11,480	11,695
	51,466	39,798

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Preventing suicide and reducing emotional distress	442,819	22,413	465,232

Restricted expenditure incurred during the year totalled £58,936 (2025 £54,051).

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	178,000	171,294
Insurance	6,024	6,765
Telephone	2,101	1,778
Postage and stationery	2,933	2,646
Conferences & training	13,247	12,045
Catering costs	4,068	2,046
Volunteer expenses	18,846	15,673
Computer costs	22,700	14,798
Maintenance	24,636	14,113
Utilities	11,069	15,078
Cleaning	23,020	24,868
Professional fees and costs	14,826	35,681
Bank charges	928	1,064
Depreciation	120,421	120,136
	442,819	437,985

9. SUPPORT COSTS

	Governance costs
	£
Preventing suicide and reducing emotional distress	22,413

Support costs, included in the above, are as follows:

	2026 Preventing suicide and reducing emotional distress	2025 Total activities
	£	£
Auditors' remuneration	8,500	15,200
Auditors' remuneration for non audit work	3,620	-
Committee meeting costs	473	133
Branch contribution	9,820	15,822
	22,413	31,155

10. TRUSTEES' REMUNERATION AND BENEFITS

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

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees, the Branch Director and the Advisory Directors only receive reimbursement of agreed expenses in accordance with the charity's expenses policy.

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	198,406	181,781
Social security	13,963	12,510
Pension costs	4,582	4,090
Other staff costs	1,035	1,016
	217,986	199,397

No employee received emoluments of more than £60,000 (2025: none).

Average number of staff
The average number of employees in post during the year was 7.2 (2025 5.7).

Full time equivalent staff
The average full time equivalent number of employees during the year was 5.7 (2025 5.1).

Key management remuneration
No key management personnel were remunerated in the year (2025 - none).

12. 2025 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	382,517	30,500	413,017
Other trading activities	31,386	-	31,386
Investment income	25,481	-	25,481
Other income	4,073,460	-	4,073,460
Total	4,512,844	30,500	4,543,344
EXPENDITURE ON			
Raising funds	39,363	435	39,798
Charitable activities			
Preventing suicide and reducing emotional distress	415,524	53,616	469,140
Total	454,887	54,051	508,938
NET INCOME/(EXPENDITURE)	4,057,957	(23,551)	4,034,406
RECONCILIATION OF FUNDS			
Total funds brought forward	1,391,339	41,512	1,432,851

12. 2025 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	5,449,296	17,961	5,467,257

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 April 2025	3,754,467	2,214,399	88,920	6,057,786
Reclassification	(546,000)	(260,673)	(16,572)	(823,245)
At 31 March 2026	3,208,467	1,953,726	72,348	5,234,541
DEPRECIATION				
At 1 April 2025	648,186	260,673	39,798	948,657
Charge for year	64,169	39,078	17,174	120,421
Reclassification/transfer	(581,917)	(224,756)	(16,572)	(823,245)
At 31 March 2026	130,438	74,995	40,400	245,833
NET BOOK VALUE				
At 31 March 2026	3,078,029	1,878,731	31,948	4,988,708
At 31 March 2025	3,106,281	1,953,726	49,122	5,109,129

Reclassifications
Reclassifications have been made between the cost and accumulated depreciation of tangible fixed assets to reflect the elimination of accumulated depreciation on assets disposed of in the prior year. There is no impact on net assets, fund balances or the surplus for the year

14. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST LESS IMPAIRMENT	
At 1 April 2025 and 31 March 2026	1,000
NET BOOK VALUE	
At 31 March 2026	1,000
At 31 March 2025	1,000

There were no investment assets outside the UK.

Fixed asset investments comprise 1,800 ordinary shares of £0.01 each in Helpcards Holdings Limited, representing 0.31% of the share capital of the company.

Helpcards Holdings Limited is a company incorporated in England.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Prepayments	6,501	58

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	11,760	59,188
Taxation and social security	4,287	4,274
Other creditors	69,121	139,180
	85,168	202,642

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2026 Total funds	2025 Total funds
	£	£	£	£
Fixed assets	4,988,708	-	4,988,708	5,109,129
Investments	1,000	-	1,000	1,000
Current assets	340,772	24,480	365,252	559,770
Current liabilities	(85,168)	-	(85,168)	(202,642)
	5,245,312	24,480	5,269,792	5,467,257

Comparatives for net assets between funds	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Tangible fixed assets	5,109,129	-	5,109,129
Investments	1,000	-	1,000
Current assets	541,809	17,961	559,770
Current liabilities	(202,642)	-	(202,642)
	5,449,298	17,961	5,467,257

18. MOVEMENT IN FUNDS

	At 1/4/25	Net movement in funds	At 31/3/26
	£	£	£
Unrestricted funds			
General fund - free reserves	340,167	(83,563)	256,604
Fixed Assets	5,109,129	(120,421)	4,988,708
	5,449,296	(203,984)	5,245,312
Restricted funds			
Ongoing activities	17,961	6,519	24,480
TOTAL FUNDS	5,467,257	(197,465)	5,269,792

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund - free reserves	253,778	(337,341)	(83,563)
Fixed Assets	-	(120,421)	(120,421)
	253,778	(457,762)	(203,984)
Restricted funds			
Ongoing activities	65,455	(58,936)	6,519
TOTAL FUNDS	319,233	(516,698)	(197,465)

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds	1,391,339	6,638	4,051,319	5,449,296
Designated fund				
Building project	-	4,051,319	(4,051,319)	-
Restricted fund				
Ongoing activities	41,512	(23,551)	-	17,961
TOTAL FUNDS	1,432,851	4,034,406	-	5,467,257

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	439,384	(432,746)	6,638
Designated fund			
Building project	4,073,460	(22,141)	4,051,319
Restricted fund			
Ongoing activities	30,500	(54,051)	(23,551)
TOTAL FUNDS	4,543,344	(508,938)	4,034,406

Unrestricted funds comprise free reserves and the fixed asset fund. The fixed asset fund represents the net book value of tangible fixed assets.

Designated funds: comprised funds related to the building project in the prior year.

Restricted funds comprise funds that can only be spent in accordance with the donor's intentions.

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. Pension contributions totalling £1,821 (2025 £1,082) were payable to the fund at the balance sheet date and are included in creditors.

20. RELATED PARTY DISCLOSURES

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