SAMLESBURY HALL TRUST

Charitable Unincorporated Organisation

Charity Registration No: 526052

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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Year ended 31 December 2025

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1. The structural and administrative details for the Charity are as follows:

   1.1. Name: Samlesbury Hall Trust

   1.2. Type of entity: Unincorporated charity

   1.3. Date of charity registration: 3 October 1963

   1.4. Registered Charity Number: 526052

   1.5. Principal office: Samlesbury Hall, Preston New Road, Samlesbury, Preston, PR5 0UP

2. The Trustees as at the date of signing this report (the "Trustees") are:

   2.1 Mrs J M Adams (Chair)
   2.2 Mr D Isherwood
   2.3 Ms J Clough
   2.4 Mr G Turner
   2.5 Mr R Ashton
   2.6 Mrs C Mallord
   2.7 Mr J D Karl
   2.8 Mr D McCraith
   2.9 Mrs L Croston

3. The auditors are: Mitchell Charlesworth (Audit) Limited

   3rd Floor
   44 Peter Street
   Manchester
   M2 5GP

The trustees present their report together with the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 issued in October 2019.

The Trustees

The trustees who served during the year are:

Mr D Isherwood (Chairman)
Mr P Clancy (Resigned 8th August 2026)
Ms J Clough
Mr G Turner
Mr R Ashton
Mrs C Mallard (Appointed 15th May 2024)
Mr D McCraith (Resigned 18th May 2026)
Mr J D Karl (Vice Chair)
Mrs J Adams

Structure, governance and management

Samlesbury Hall Trust is an unincorporated charity, governed by the Declaration of Trust dated 25 March 1926. The Trust was registered with the Charity Commission (registered number 526052) on 19 April 1928. Management of Samlesbury Hall Trust is vested in the trustees of the charity.

Recruitment and appointment of new trustees
New trustees are appointed by the existing trustees as provided in the Trust Deed. Trustees may retire on giving two calendar months' notice in writing, provided there are more than five trustees.

Induction and training of new trustees
Existing trustees introduce new trustees to Trust policies and practices at the regular trustee meetings.

Key management personnel remuneration
The trustees consider the Board of Trustees, together with the senior management team, to comprise the key management personnel of the charity.
The remuneration of senior management personnel is reviewed periodically by the trustees. In determining appropriate levels of remuneration, the trustees consider the responsibilities and experience required for the role, affordability to the charity and pay levels for similar roles within comparable organisations.

Organisational structure
The number of trustees shall not exceed ten and shall not be less than three and any decision of the majority of trustees present shall be binding. The Board of Trustees manages the charity and meets regularly to oversee the preservation of the estate.

Trading subsidiary and consolidation
The directors and shareholders of Samlesbury Hall Limited are trustees of Samlesbury Hall Trust, a registered charity. They have waived their rights to any dividends or distribution of profits from Samlesbury Hall Limited. The aim of Samlesbury Hall Limited is to operate in the grounds of Samlesbury Hall to generate income for the maintenance and preservation of the buildings and grounds of Samlesbury Hall, a grade one listed building. The results of Samlesbury Hall Limited have been consolidated into the charity accounts.

Related parties
All related party transactions entered into in the year are disclosed in the notes to the accounts. There are no significant relationships with any other charities or organisations, save in respect to its own subsidiary.

Suppliers
The trustees balance the benefits of maintaining strong partnerships with key suppliers alongside the need to obtain value for money for the charity.

Aims, objectives and activities

The primary charitable objective is to preserve, maintain, and protect Samlesbury Hall and its grounds for the benefit of the public and visitors to Lancashire. It provides educational and historical public access.

The objective of Samlesbury Hall Limited is to operate commercial activities to raise funds for the Trust. This includes running the licensed restaurant, guest accommodation (Shepherd's Huts/Gatehouse), retail shop, and hosting private weddings and events.

The Trustees confirm they have referred to the Charity Commission's guidance on public benefit, fulfilled by keeping the historic house and gardens open to the public 6 days a week unless there is a private function. It offers a restaurant-coffee lounge, Maria's Tea Rooms and gift shop and beautifully tended grounds. In addition, the Hall has public events such as half term activities, guided tours, ghost walks, music events and Halloween nights, there are many more events open to the public

Achievements and performance

During the year the Trust continued to further its charitable objectives by preserving and maintaining Samlesbury Hall and its grounds for public benefit. The Hall remained open to visitors and educational groups, providing access to an important historic building through tours, school visits and public events. The Trust also continued its programme of conservation and maintenance works to safeguard the Hall for future generations. The Trust continues to conserve, repair and maintain the grounds to protect the fabric of the 14th century manor house. We provide educational tours for the public and also have many school tours.

Our trading entity has struggled this year. We started the year well but have been affected by the cost-of-living crisis which has hit the hospitality industry hard.

Employers National Insurance contributions have increased more than inflation from April 2025 together with a 6.7% increase in the minimum wage – this has increased our employment costs. This has also been compounded by the increase in supplier costs. We have reduced operational expenses and aligned our staffing levels while protecting our core service quality. We have also increased our event offering to increase income and encourage more visitors.

Financial review

The group made a deficit during the year amounting to £161,431 (2024: a surplus of £328,024).

The Trust, excluding its subsidiary undertaking, made a deficit on unrestricted funds during the year of £87,037 (2024: £3,485) after accounting for unrealised gains on investments of £14,543 (2024: £3,485), after transfers of £10,827 (2024: as restated £109,775) and after receiving a donation of £91,019 (2024: £Nil) from Samlesbury Hall Limited.

Samlesbury Hall Limited, which occupies and trades from the Hall, and which donates all taxable profits to the charity, made a profit during the year of £10,143 (2024: restated £256,321), following which donations were made under gift aid of £nil (2024: £91,019) to the Trust. Samlesbury Hall Limited has capital and reserves at the year-end of £279,469 (2024: £269,326). These results have been incorporated into the financial statements.

Reserves policy
Samlesbury Hall Trust has in place a reserves policy, which currently serves the following purposes:

a) To keep on hand a minimum of three to six months operating expenses which could allow us to continue to maintain Samlesbury Hall during that period even in the event of a total loss of income. The trustees estimate this figure to be £300,000.

b) To accumulate a sufficient reserve for the purpose of repairs and capital expenditure on Samlesbury Hall in order to keep the state of the premises to a sufficiently high standard.

Total free unrestricted reserves held at the year-end amounted to a deficit of £157,617. The trustees define free reserves as total reserves less reserves represented by capital assets owned. This is below the target level of reserves set by the trustees. The trustees aim to operate the business to increase the level of free reserves to achieve their target.

In addition, the group held £306,531 (2024: £310,876) of restricted reserves at the year-end.

Further details concerning reserves are given in notes 21 and 22 to the financial statements.

Principal funding sources
Rental income from property
Visitor membership
Profits from Samlesbury Hall Limited
Grant income

Investment policy
The charity has the power to make any investment which the trustees see fit.

Fundraising
The charity undertakes fundraising activities in support of its charitable objectives. Fundraising activities are carried out by employees and volunteers of the charity and its trading subsidiary. The charity did not engage professional fundraisers or commercial participators to undertake fundraising activities on its behalf during the year.
The charity seeks to adhere to recognised standards of good fundraising practice. No failures to comply with applicable fundraising standards were identified during the year.
The trustees monitor fundraising activities through regular oversight and review of fundraising initiatives and associated controls.
No complaints relating to fundraising activities were received during the year.
The charity is committed to ensuring that fundraising is carried out in a responsible manner and has procedures in place to protect vulnerable people and members of the public from unreasonable intrusion on privacy, unreasonably persistent approaches or undue pressure to make donations.

Plans for future periods

To increase the amount of income earned by Samlesbury Hall Limited and reduce costs where appropriate.
To fundraise and obtain funding towards for the Hall roof repairs.
To expand the occupancy of the Hamlets.

Principal risks and uncertainties

Risk management
The Trustees consider and assess on an on-going basis the major risks to which the Charity may be exposed.
All risks identified are set out and monitored using the corporate risk register. Systems are in place to mitigate those risks. Where they are financial it is believed that the reserves policy and financial controls minimise the potential risks. In non-financial matters there are reviews, appraisals and regulatory procedures in place.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of Samlesbury Hall Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees' to prepare financial statements for each financial period. Under company law the Trustee's 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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud

The Trustees' are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware fo any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

This report has been prepared in accordance with the special provisions on Part 15 of the Companies Act 2006 relating to small companies.

The annual report was approved by the Trustees of the Charity on 17 June 2025 and signed on its behalf by;



Mrs J M Adams
Chair of Trustees

09/08/2026

Opinion

We have audited the financial statements of Samlesbury Hall Trust (the 'Charity') for the year ended 31 December 2025 which comprise the consolidated statement of financial activities, consolidated balance sheet, balance sheet, consolidated statement of cashflows, statement of cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 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 Companies Act 2006.

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 *Auditor's 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept: or
- the financial statements are not in agreement with the accounting records: 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, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 and auditor's report 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the 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.

Identifying and assessing potential risks related to irregularities

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 sector, control environment and organisation's performance;
- the charitable company's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company'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; and

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

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 and identified the greatest potential for fraud in the following areas: (i) The presentation of the charitable company's Statement of Financial Activities, (ii) the charitable company's accounting policy for revenue recognition, (iii) the classification of restricted funds in the financial statements, and (vi) the management override of controls. In common with all audits under ISAs (UK), 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 charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act, the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

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 charitable company's ability to operate or to avoid a material penalty. The key laws and regulations we considered in this context included employment law, health and safety at work, GDPR, and the UK Companies Act and Charities SORP.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees 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;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- 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 of 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 indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at : https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 auditor's 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.



Jamielee Johnston (Senior Statutory Auditor)

for and on behalf of Mitchell Charlesworth (Audit) Limited

Statutory Auditor

3rd Floor
44 Peter Street
Manchester
M2 5GP

Dated: 10/09/2026

Mitchell Charlesworth (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Group	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 December 2025	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 December 2024 (as restated)
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	**17,823**	**-**	**17,823**	24,099	-	24,099
Charitable activities	4	**45,934**	**6,482**	**52,416**	47,184	210,647	257,831
Other trading activities	5	**1,196,175**	**-**	**1,196,175**	1,456,017	-	1,456,017
Investments	6	**17,100**	**-**	**17,100**	16,930	-	16,930
Total income		**1,277,032**	**6,482**	**1,283,514**	1,544,230	210,647	1,754,877
Expenditure on:							
Charitable activities	7	**297,126**	**-**	**297,126**	247,307	-	247,307
Raising funds	9	**1,162,362**	**-**	**1,162,362**	1,183,029	-	1,183,029
Total expenditure		**1,459,488**	**-**	**1,459,488**	1,430,336	-	1,430,336
Net income/(expenditure) before other recognised gains		**(182,456)**	**6,482**	**(175,974)**	113,894	210,647	324,541
Other recognised gains							
(Losses)/gains on revaluation of investments		**14,543**	**-**	**14,543**	3,485	-	3,485
Net income/(expenditure)		**(167,913)**	**6,482**	**(161,431)**	117,379	210,647	328,026
Transfer between funds		**10,827**	**(10,827)**	**-**	109,775	(109,775)	-
Net movement in funds		**(157,086)**	**(4,345)**	**(161,431)**	227,154	100,892	328,026
Reconciliation of funds:							
Total funds brought forward 1 January 2025		**1,518,498**	**310,876**	**1,829,374**	1,291,344	210,004	1,501,348
Total funds carried forward 31 December 2025	21/22	**1,361,412**	**306,531**	**1,667,943**	1,518,498	310,876	1,829,374

Charity	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 December 2025	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 December 2024 (as restated)
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	**108,842**	**-**	**108,842**	16,899	-	16,899
Charitable activities	4	**69,934**	**6,482**	**76,416**	71,184	210,647	281,831
Investments	6	**16,770**	**-**	**16,770**	16,797	-	16,797
Total income		**195,546**	**6,482**	**202,028**	104,880	210,647	315,527
Expenditure on:							
Charitable activities	7	**297,126**	**-**	**297,126**	247,307	-	247,307
Total expenditure		**297,126**	**-**	**297,126**	247,307	-	247,307
Net income/(expenditure) before other recognised gains		**(101,580)**	**6,482**	**(95,098)**	(142,427)	210,647	68,220
Other recognised gains							
(Losses)/gains on revaluation of investments		**14,543**	**-**	**14,543**	3,485	-	3,485
Net income/(expenditure)		**(87,037)**	**6,482**	**(80,555)**	(138,942)	210,647	71,705
Transfer between funds		**10,827**	**(10,827)**	**-**	109,775	(109,775)	-
Net movement in funds		**(76,210)**	**(4,345)**	**(80,555)**	(29,167)	100,872	71,705
Reconciliation of funds:							
Total funds brought forward 1 January 2025		**1,158,153**	**310,876**	**1,469,029**	1,187,320	210,004	1,397,324
Total funds carried forward 31 December 2025	21	**1,081,943**	**306,531**	**1,388,474**	1,158,153	310,876	1,469,029

Group	Notes	Year ended 31 December 2025 £	Year Ended 31 December 2024 (as restated) £
Fixed assets			
Tangible assets	13	**978,191**	1,020,293
Heritage assets	14	**847,369**	847,369
Investments	15	**98,470**	137,104
		1,924,030	2,004,766
Current assets			
Stock		**19,409**	15,771
Debtors	16	**48,007**	46,899
Cash at bank and in hand	17	**82,961**	194,414
		150,377	257,084
Creditors: amounts falling due within one year	18	**(406,464)**	(432,476)
Net Current Assets		**(256,087)**	(175,392)
Total assets less current liabilities		**1,667,943**	1,829,374
Funds:			
Restricted Funds	21	**306,531**	310,876
Unrestricted Funds	21	**1,361,412**	1,518,498
Total Funds		**1,667,943**	1,829,374

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of the financial statements.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

09/08/2026

These financial statements were approved by the trustees on and are signed on their behalf by:

JM Adams

.....

Mrs J M Adams

Chair

The notes on pages 17 to 36 form part of these financial statements

Charity	Notes	Year ended 31 December 2025 £	Year Ended 31 December 2024 (as restated) £
Fixed assets			
Tangible assets	13	**268,638**	288,192
Heritage assets	14	**847,369**	847,369
Investments	15	**98,470**	137,104
		1,214,477	1,272,665
Current assets			
Debtors	16	**217,867**	158,006
Cash at bank and in hand	17	**9,079**	89,950
		226,946	247,956
Creditors: amounts falling due within one year	18	**(52,949)**	(51,592)
Net Current Assets		**173,997**	196,364
Total Assets		**1,388,474**	1,469,029
Funds:			
Restricted funds	21	**306,531**	310,876
Unrestricted funds	21	**1,081,943**	1,158,153
Total Funds		**1,388,474**	1,469,029

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of the financial statements.

The members have not required the company to obtain an audit in accordance with the section 476 of the Companies Act 2006.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....
Mrs J M Adams
Chair

The notes on pages 17 to 36 form part of these financial statements

Group	Year ended 31 December 2025	Year ended 31 December 2024 (as restated)
	£	£
Cash generated in operating activities	**(157,990)**	222,450
Cashflows from investing activities		
Investment income	**17,100**	16,930
Purchase of tangible fixed assets (including investments)	**(23,740)**	(231,160)
Proceeds from sale of investments	**60,790**	-
Profit on sale of investments	**(7,614)**	-
Net Cash flow from investing activities	**(111,454)**	8,220
Net increase/(decrease) in cash	**(111,454)**	8,220
Cash and cash equivalents at start date	**194,415**	186,194
Cash and cash equivalents at end date	**82,961**	194,414
Reconciliation of net movement in funds to net cashflow from operating activities		
Net movement in funds	**(175,974)**	324,541
Investment income received	**(17,100)**	(16,930)
Depreciation and amortisation	**65,842**	60,976
(Increase)/Decrease in stock	**(3,638)**	2,878
(Increase)/Decrease in debtors	**(1,108)**	3,115
Increase/(Decrease) in creditors	**21,145**	(65,858)
Increase/(Decrease) in deferred income	**(47,157)**	(86,272)
Net cash generated in operating activities	**(157,990)**	222,450

Charity	Year ended 31 December 2025 £	Year ended 31 December 2024 (as restated) £
Cash generated in operating activities	**(163,463)**	197,546
Cashflows from investing activities		
Investment income	**16,770**	16,797
Unrealised gain on investment	**14,543**	3,485
Purchase of tangible fixed assets (including investments)	**(1,900)**	(228,493)
Proceeds from sale of investments	**60,793**	-
Profit on sale of investments	**(7,614)**	-
Net Cash flow from investing activities	**(80,871)**	(10,665)
Net increase/(decrease) in cash	**(80,871)**	(10,665)
Cash and cash equivalents at start date	**89,950**	100,615
Cash and cash equivalents at end date	**9,079**	89,950
Reconciliation of net movement in funds to net cashflow from operating activities		
Net movement in funds	**(95,099)**	68,220
Investment income received	**(16,770)**	(16,797)
Unrealised gain on investments	**(14,543)**	(3,485)
Depreciation and amortisation	**21,454**	15,248
(Increase)/Decrease in stock		-
(Increase)/Decrease in debtors	**(59,862)**	91,009
Increase/(Decrease) in creditors	**1,357**	43,351
Net cash generated in operating activities	**(163,463)**	197,546

1. Accounting policies

Charity information

Samlesbury Hall Trust is a charity registered in the United Kingdom. The principal address is Samlesbury Hall, Preston New Road, Samlesbury, Preston, PR5 0UP.

The guarantors at 31 December 2025 are the trustees in office at that date and detailed in the trustees report. Their liability in respect of the guarantee as set out in the Memorandum of Association is limited to £1 per guarantor.

1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting of 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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Samlesbury Hall Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policy note.

1.2 Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking for the year ended 31 December 2025.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

1.3 Going concern

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

1.4 Income

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Deferred income includes amounts received in advance by the subsidiary undertaking in respect of events taking place in subsequent periods.

1. **Accounting policies (Continued)**

Income from commercial trading activities is recognised at the fair value of consideration received or receivable in the normal course of business, and is shown net of VAT.

Investment income is included in the SOFA in the period in which it is receivable.

No credit is taken for gifts in kind until they are released or utilised in the Trusts business.

Donations and legacies

Donations are recognised on a cash basis. Legacies are regarded as receivable once there is sufficient evidence regarding the certainty of the receipt and there is sufficiently reliable measurement of the amount in accordance with the recognition criteria of the SORP. Grants for use in specific projects are included in the SOFA on a receivable basis, including grants for fixed assets.

Grants income

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.5 Expenditure

All expenditure is accounted for on an accruals basis in the expense categories required by the SORP. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

The costs of raising funds comprise the costs relating to activities where the primary aim is to generate funds.

Support costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are apportioned on an appropriate basis e.g., staff time or estimated usage as set out in note 8.

Charitable activities

Expenditure on charitable activities includes costs incurred by the charity where the primary aim is the delivery of activities and services within the objects of the charity. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

1. Accounting policies (Continued)

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the estimated useful economic life of that asset as follows:

Equipment	10% & 20% straight line, 15% & 25% reducing balance
Computer equipment	33% straight line
Hamlets	5% straight line
Motor Vehicles	25% straight line

Site improvements are not depreciated.

1.7 Heritage assets

Heritage assets are capitalised and included on the balance sheet at cost. Heritage assets are recognised when they have historical, artistic, scientific, technological or environmental qualities and are held and maintained principally for their contribution to knowledge and culture. Heritage assets are believed to have a residual value exceeding cost and are not depreciated. They are reviewed annually for impairment.

1.8 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Investments are subsequently stated at fair value if the shares are publicly traded, or their fair value can otherwise be measured reliably. The SOFA included the net gains and losses arising on revaluations and disposals throughout the year.

1.9 Stocks

Stock is valued at the lower of cost and estimates selling price less costs to complete and sell.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets and liabilities are recognised when the Charity becomes party to the contractual provisions of the financial instrument. The Charity holds basic financial instruments which comprise cash at bank, trade and other receivables and trade and other payables.

Basic financial instruments such as social investments, debtors, bank balances and creditors are recognised at transaction value.

1.12 Debtors and creditors within one year

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.13 Taxation

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

1. Accounting policies (Continued)

1.14 Fund Accounting

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

Designated funds are unrestricted funds set aside by the Trustees to cover future potential or actual monetary commitments. The fund balances are reviewed annually by 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.

1.15 Operating lease agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against profit on a straight-line basis over the period of the lease.

1.16 Pensions

The group operates a defined contribution pension scheme for employees of the group. The assets of the scheme are held separately from those of the group.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due.

2. Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The Trustees have not identified any further key judgements in these financial statements.

3. Income from Donations and legacies

Group	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations	**17,823**	**-**	**17,823**	16,899	-	16,899
Other grants receivable	**-**	**-**	**-**	7,200	-	7,200
Total	**17,823**		**17,823**	24,099	-	24,099

Charity	Unrestricted funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
Donations	**17,823**	**-**	**17,823**	16,899	-	16,899
Covenanted income from subsidiary	**91,019**	**-**	**91,019**	-	-	-
	108,842	**-**	**108,842**	16,899	-	16,899

All profits from the previous year Samlesbury Hall Limited as computed for corporation tax purposes are donated to Samlesbury Hall Trust, which for the year ended 31 December 2025 was £91,019 (2024: £Nil)

4. Income from charitable activities

Group	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
Membership fees	**225**	**-**	**225**	675	-	675
Lodge rents	**30,744**	**-**	**30,744**	34,077	-	34,077
Other rent received	**14,965**	**-**	**14,965**	12,432	-	12,432
Grants receivable	**-**	**6,482**	**6,482**	-	210,647	210,647
	45,934	**6,482**	**52,416**	47,184	210,647	257,831

Charity	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
Membership fees	**225**	**-**	**225**	675	-	675
Lodge rents	**30,744**	**-**	**30,744**	34,077	-	34,077
Other rent received	**38,965**	**-**	**38,965**	36,432	-	36,432
Grants receivable	**-**	**6,482**	**6,482**	-	210,647	210,647
	69,934	**6,482**	**76,416**	71,184	210,647	281,831

5. Income from other trading activities

Group	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds (as restated) £	Restricted funds £	Total 2024 (as restated) £
Trading subsidiary (note 12)	**1,196,175**	**-**	**1,196,175**	1,456,017	-	1,456,017
	1,196,175	**-**	**1,196,175**	1,456,017	-	1,456,017

6. Income from investments

Group	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Charifund Units	**16,770**	**-**	**16,770**	16,797	-	16,797
Bank interest	**330**	**-**	**330**	133	-	133
	17,100	**-**	**17,100**	16,930	-	16,930

Charity	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Charifund Units	**16,770**	**-**	**16,770**	16,797	-	16,797
	16,770	**-**	**16,770**	16,797	-	16,797

7. Expenditure on charitable activites

Group and charity	Operation of Samlesbury Hall					
Activity	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Cost of maintaining grounds	**11,191**	**-**	**11,191**	6,487	-	6,487
Restoration and repair work	**15,574**	**-**	**15,574**	5,736	-	5,736
Rates and electricity	**3,015**	**-**	**3,015**	749	-	749
Insurance	**47,403**	**-**	**47,403**	35,590	-	35,590
Sundries and securities	**1,523**	**-**	**1,523**	3,442	-	3,442
Depreciation	**21,454**	**-**	**21,454**	15,248	-	15,248
Support costs (see note 8)	**196,966**	**-**	**196,966**	180,055	-	180,055
	297,126	**-**	**297,126**	247,307	-	247,307

8. Support costs

Group and charity	Charitable activities £	Total 2025 £	Charitable activities £	Total 2024 £
Audit & accountancy fees	**7,835**	**7,835**	17,200	17,200
Admin and other salaries – based on staff time	**154,269**	**154,269**	143,087	143,087
Establishment costs – based on usage	**34,862**	**34,862**	19,768	19,768
	196,966	**196,966**	180,055	180,055

9. Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Purchases	**277,044**	**-**	**277,044**	267,538	-	267,538
Direct staffing costs	**85,137**	**-**	**85,137**	33,992	-	33,992
Admin staffing costs	**693,068**	**-**	**693,068**	729,977	-	729,977
Staff training and other costs	**926**	**-**	**926**	1,546	-	1,546
Staff costs recharged	**(154,269)**	**-**	**(154,269)**	(143,087)	-	(143,087)
Premises	**4,142**	**-**	**4,142**	3,991	-	3,991
Utilities	**64,093**	**-**	**64,093**	58,567	-	58,567
Management charge – Group	**(34,862)**	**-**	**(34,862)**	(19,768)	-	(19,768)
Motor and travel expenses	**1,126**	**-**	**1,126**	1,290	-	1,290
Bank charges	**13,803**	**-**	**13,803**	16,086	-	16,086
Advertising	**60,250**	**-**	**60,250**	35,381	-	35,381
Legal and professional fees	**11,500**	**-**	**11,500**	16,934	-	16,934
Audit & accountancy fees	**26,175**	**-**	**26,175**	23,017	-	23,017
Depreciation	**44,388**	**-**	**44,388**	45,728	-	45,728
Other costs	**69,841**	**-**	**69,841**	111,837	-	111,837
	1,162,362	-	**1,162,362**	1,183,029	-	1,183,029

All expenditure on raising funds in the current and comparative year was in the trading company and was unrestricted.

10. Net income for the year

Net income is stated after charging/(crediting):	2025 £	2024 £
Group		
Depreciation	**65,842**	60,976
Auditors remuneration		
- Provision of non audit services	**5,840**	15,000
- Audit of the financial statements	**14,235**	25,217
Charity		
Depreciation	**21,454**	15,148
Auditors remuneration		
- Provision of non-audit services	**3,250**	4,500
- Audit of the financial statements	**5,000**	12,700

11. Staff costs

	2025 £	2024 £
The aggregate payroll costs were as follows:		
Wages and salaries	**675,468**	701,849
Social security costs	**57,198**	35,448
Pension costs	**26,780**	26,672
	759,446	763,969

The average head count number of staff employed by the group during the year was as follows:

	2025 No	2024 No
Operation of Samlesbury Hall		
Full time	**4**	4
Part time	**3**	3
Commercial trading operation		
Full time	**9**	9
Part time	**29**	28
Group	**45**	44

11. Staff costs (Continued)

The number of employees, whose remuneration for the year fell within the followings bands, were:

	2025	2024
	No	No
£110,000 - £120,000	**1**	1

The key management personnel of the group comprise the Chief Executive Officer and Deputy Officer. The total benefits of the key management personnel in the year amounted to £169,192 (2024; £129,792).

The group operates a defined contribution pension scheme. The contributions paid into the scheme in respect of the eligible employees for the year ended 31 December 2025 amounted to £26,780 (2024; £26,672)

No trustees received any remuneration from the Charity during the year. Direct incurred expenses are reimbursed when claimed. No expenses were reimbursed to any Trustees in either the current or the previous year.

Volunteers are used in many areas to help achieve the charitable objectives. Volunteers are used in the Gift Shop tc help process sales and payments and for wrapping purchases. Volunteers on the door help to record admittance and provide information to visitors about the Hall. Volunteers also help in the grounds.

12. Commercial trading operation

Samlesbury Hall Limited is a company limited by guarantee and incorporated in the United Kingdom (Company registration number: 01486341) and only Trustees of the Charity are eligible to become directors of the limited company. Resigned Trustees are subsequently removed as Directors of the limited company. The limited company is a subsidiary undertaking on the basis that it is effectively controlled by Samlesbury Hall Trust.

The principal activity of the company is hire of the hall for weddings and private functions and generates income from the bar, restaurant, gift shop and wafflery. The aim of the company is to generate profits and to support the preservation of Samlesbury Hall by donating all but a small proportion of its profits to the Charity. A summary of its trading results is shown below:

	2025 £	2024 (as restated £
Turnover	**1,196,175**	1,456,017
Cost of sales	**(362,181)**	(301,529)
Gross profit	**833,994**	1,154,488
Administration costs	**(824,181)**	(905,499)
Other operating income	**-**	7,200
Operating profit	**9,813**	256,189
Interest receivable	**330**	133
Profit before charitable donation	**10,143**	256,322
Assets	**819,744**	864,396
Liabilities	**(540,275)**	(595,070)
Share capital and reserves	**279,469**	269,326

13. Tangible fixed assets

Group	Land and Buildings £	The Hamlet £	Plant & machinery £	Totals £
Cost				
At 1 January 2025	362,384	485,928	945,851	1,794,163
Additions	-	-	23,740	23,740
Disposals	-	-	-	-
At 31 December 2025	**362,384**	**485,928**	**969,591**	**1,817,903**
Depreciation				
At 1 January 2025	-	186,708	587,162	773,870
Charge for the year	-	25,796	40,046	65,842
Eliminated on disposals	-	-	-	-
At 31 December 2025	**-**	**212,504**	**627,208**	**839,712**
Net book value				
At 31 December 2025	**362,384**	**273,424**	**342,383**	**978,191**
At 31 December 2024	362,384	299,220	358,689	1,020,293

Charity	Plant & Machinery £	Totals £
Cost		
At 1 January 2025	580,039	580,039
Additions	1,900	1,900
Disposals	-	-
At 31 December 2025	581,939	581,939
Depreciation		
At 1 January 2025	291,847	291,847
Charge for the year	21,454	21,454
Eliminated on disposals	-	-
At 31 December 2025	313,301	313,301
Net book value		
At 31 December 2025	**268,638**	**268,638**
At 31 December 2024	288,192	288,192

14. Heritage assets

	2025 £
Group and charity	
Cost	
At 1 January 2025	847,369
Additions	-
Disposals	-
At 31 December 2025	847,369
Depreciation	
At 1 January 2025	-
Charge for the period	-
At 31 December 2025	847,369
Net book value	
At 31 December 2025	**847,369**
At 31 December 2024	847,369

The Trustees recognize Samlesbury Hall as a Heritage Asset as it is principally held and maintained for its contribution to enhancing local culture and historical knowledge. Further details of the Hall, the preservation of the site and the access by the public to the Hall are given in the Trustees report.

No external valuations of the property or contents have been conducted during the year. The Trustees believe that the underlying net realisable value of the Heritage Assets are in excess of their book value. The property and contents have been insured for in excess of £12,000,000.

There have been no disposals of Heritage Assets over the previous 5 years and no impairment has been recognized.

15. Investments

Group and Charity	2025 £	2024 £
Valuation		
Balance brought forward	137,104	133,619
Disposals at cost	(53,177)	-
Unrealised gains/(losses) on investments	14,543	3,485
Total investments	98,470	137,104
Total investments comprise the following type of investments:		
At market value:		
Charifund units	98,470	137,104
At historic cost:		
Charifund units	89,076	145,552

16. Debtors	Group 2025 £	Charity 2025 £	Group 2024 (as restated) £	Charity 2024 (as restated) £
Trade debtors	**5,857**	**-**	2,618	-
Other debtors	**3,665**	**3,665**	6,348	6,348
Prepayments and accrued income	**38,485**	**27,442**	37,933	28,491
Amounts due from subsidiary undertakings	**-**	**186,760**	-	123,167
	48,007	**217,867**	46,899	158,006

17. Cash and cash equivalents	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Cash at bank	**82,961**	**9,079**	194,415	89,950
	82,961	**9,079**	194,415	89,950

18. Creditors: Amounts falling due within one year	Group 2025 £	Charity 2025 £	Group 2024 (as restated) £	Charity 2024 (as restated) £
Trade creditors	**104,603**	**43,219**	91,292	43,717
Taxation and social security	**74,265**	**-**	57,760	-
Other creditors	**53,149**	**-**	43,987	-
Accruals	**21,640**	**9,730**	39,473	7,875
Deferred income (note 19)	**152,807**	**-**	199,964	-
	406,464	**52,949**	432,476	51,592

19. Deferred income	Group 2025 £	Group 2024 (as restated) £
Balance brought forward	199,964	286,236
Income received in advance	132,729	192,764
Release of deferred income	(179,886)	(279,036)
	152,807	199,964

20. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group	**Charity**	Group	Charity
	2025	**2025**	2024 (as restated)	2024
Land and Buildings	**£**	**£**	£	£
Within one year	**2,000**	**-**	2,000	-
	2,000	**-**	2,000	-

There are no operating lease commitments within the Charity

21. Movement in funds

2025 Current year	At January 2024 (as restated)	Incoming resources	Resources expended	Gains/ losses	Transfers	At 31 December 2025
Group						
		£	£	£	£	£
Restricted funds						
Access at Samlesbury Hall	34,477	-	-	-	-	34,477
Resource Centre	69,372	-	-	-	-	69,372
LCC Funding – Heat Pumps	207,027	6,482	-	-	(10,827)	202,682
Total restricted funds	**310,876**	**6,482**	**-**	**-**	**(10,827)**	**306,531**
Unrestricted funds:						
General funds	1,518,498	1,277,032	(1,459,488)	14,543	10,827	1,361,412
Total unrestricted funds	**1,518,498**	**1,277,032**	**(1,459,488)**	**14,543**	**10,827**	**1,361,412**
TOTAL FUNDS	**1,829,374**	**1,283,514**	**(1,459,488)**	**14,543**	**-**	**1,667,943**

Charity	At 1 January 2024 (as restated)	Incoming resources	Resources expended	Gains/ losses	Transfers	At 31 December 2025
		£	£	£	£	£
Restricted Funds						
Access at Samlesbury Hall	**34,477**	**-**	**-**	**-**	**-**	**34,477**
Resource Centre	**69,372**	**-**	**-**	**-**	**-**	**69,372**
LLC Funding - heat pumps	**207,027**	**6,482**	**-**	**-**	**(10,827)**	**202,682**
Total restricted funds	**310,876**	**6,482**	**-**	**-**	**(10,827)**	**306,531**
Unrestricted funds:						
General funds	**1,158,153**	**195,546**	**(297,126)**	**14,543**	**10,827**	**1,081,943**
Total unrestricted funds	**1,158,153**	**195,546**	**(297,126)**	**14,543**	**10,827**	**1,081,943**
TOTAL FUNDS	**1,469,029**	**202,028**	**(297,126)**	**14,543**	**-**	**1,388,474**

21. Movement in funds (Continued)

2024 Comparative Period	At 1 January 2024	Incoming resources	Resources expended	Gains/ (losses)	Transfers (as restated)	At 31 December 2024 (as restated)
Group						2024
	£	£	£	£	£	£
Restricted funds						
Access at Samlesbury Hall	34,477	-	-	-	-	34,477
Renaissance Project	11,974	-	-	-	(11,974)	-
Resource Centre	58,358	-	-	-	11,014	69,372
LEF Grant – Bee Centre	30,000	-	-	-	(30,000)	-
Mayflower play area	10,000	-	-	-	(10,000)	-
Duchy of Lancaster	1,000	-	-	-	(1,000)	-
Biffa Award	64,195	-	-	-	(64,195)	-
LCC Funding - Heat Pumps	-	210,647	-	-	(3,620)	207,027
Total restricted funds	**210,004**	**210,647**	**-**	**-**	**(109,775)**	**310,876**
Unrestricted funds:						
General funds	1,291,344	1,544,230	(1,430,336)	3,485	109,775	1,518,498
Total unrestricted funds	**1,291,344**	**1,544,230**	**(1,430,336)**	**3,485**	**109,775**	**1,518,498**
TOTAL FUNDS	**1,501,348**	**1,754,877**	**(1,430,336)**	**3,485**	**-**	**1,829,374**

Charity	At 1 January 2024	Incoming resources	Resources expended	Gains/ (losses)	Transfers (as restated)	At 31 December 2024 (as restated)
	£	£	£	£	£	£
Restricted Funds						
Access at Samlesbury Hall	**34,477**	**-**	-	-	-	34,477
Renaissance project	**11,974**	**-**	-	-	(11,974)	-
Resource centre	**58,358**	**-**	-	-	11,014	69,372
LEF Grant – Bee Centre	**30,000**	**-**	-	-	(30,000)	-
Mayflower play area	**10,000**	**-**	-	-	(10,000)	-
Duchy of Lancaster	**1,000**	**-**	-	-	(1,000)	-
Biffa Award	**64,195**	**-**	-	-	(64,195)	-
LCC Funding – Heat Pumps	**-**	**210,647**	-	-	(3,620)	207,027
Total restricted funds	**210,004**	**210,647**	**-**	**-**	**(109,775)**	**310,876**

21. Movement in funds (Continued)

	At 1 January 2024	Incoming resources	Resources expended	Gains/ (losses)	Transfers	At 31 December 2024 (as rstated)
	£	£	£	£	£	£
Unrestricted funds:						
General funds	**1,187,320**	**104,880**	(247,307)	3,485	109,775	1,158,153
Total unrestricted funds	**1,187,320**	**104,880**	**(247,307)**	**3,485**	**-**	**1,158,153**
TOTAL FUNDS	**1,397,324**	**315,527**	**(247,307)**	**3,485**	**-**	**1,469,029**

Name of restricted fund description, nature and purposes of the fund

Access at Samlesbury Hall	Funds received from SITA Trust Limited for ore access at Samlesbury Hall
Renaissance project	Funds received from Biffaward (managed by the Royal Society of Wildlife Trusts) for the project to renovate some disused building space to develop a new exhibition/timeline area with living history classroom and kitchen area.
Resource Centre and access project	Funds received from Defra for the improvement of access to the Hall by upgrading a building, repairing a road surface and providing extra accommodation.
LEF Grant – Bee Centre	Funds received from Lancashire Environmental fund for the Bee Centre on the grounds.
Mayflower Play Area	Funds received from Biffa Awards for the Mayflower Play Area.
Duchy of Lancaster	Funds received from Duchy of Lancaster to help towards a new outdoor Health and Wellbeing Project.
Biffa Award Fund	Funds received from Biffa Award to improve interpretation for enhanced visitor experience.
LCC Grant – Heat Source Pumps	Grant from Lancashire County Council to install heat pumps at Samlesbury Hall.

22. Analysis of net assets between funds

Group 2025	**Unrestricted Funds**	**Restricted Funds**	**Total 2025**
	£	£	£
Tangible fixed assets	**1,519,029**	**306,531**	**1,825,560**
Fixed asset investments	**98,470**	**-**	**98,470**
Current liabilities	**(256,087)**	**-**	**(256,087)**
Total net assets	**1,361,412**	**306,531**	**1,667,943**

22. Analysis of net assets between funds (Continued)

Group 2024	Unrestricted Funds	Restricted Funds	Total 2024 (as restated)
	£	£	£
Tangible fixed assets	1,556,786	310,876	1,867,662
Fixed asset investments	137,104	-	137,104
Current liabilities	(175,392)	-	(175,392)
Total net assets	1,518,498	310,876	1,829,374

Charity 2025	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Tangible fixed assets	**809,476**	**306,531**	**1,116,007**
Fixed asset investment	**98,470**	**-**	**98,470**
Current assets	**173,997**	**-**	**173,997**
Total net assets	**1,081,943**	**306,531**	**1,388,474**

Charity 2024	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible fixed assets	824,685	310,876	1,135,561
Fixed asset investment	137,104	-	137,104
Current assets	196,364	-	196,364
Total net assets	**1,158,153**	**310,876**	**1,469,029**

23. Control and related party transactions

The Charity was under the control of the Board of Trustees

During the year, Mr D Isherwood a trustee of the Charity held a private event at the Hall. The event was charged with a discount of 23% compared with the Charity's standard commercial rates. Total income recognised from the transaction during the year amounted to £2,393. At the year end £Nil remained outstanding. Although contracted at a discounted rate, the Charity did generate a surplus on this event.

24. Prior period adjustment

Changes to the balance sheet - Group	As previously reported	Adjustment	As restated at 31 December 2024
	£	£	£
Creditors due after one year			
Deferred income	(97,200)	97,200	-
Funds			
Restricted funds	402,435	(91,559)	310,876
Unrestricted funds	1,329,740	188,758	1,518,498

Changes to the statement of financial activities – Group	As previously reported	Adjustment	As restated at 31 December 2024
	£	£	£
Income from: other trading activities	1,358,817	97,200	1,456,017

Changes to the balance sheet - Charity	As previously reported	Adjustment	As restated at 31 December 2024
	£	£	£
Debtors			
Amounts due form subsidiary undertakings	117,500	5,667	123,167
Prepayments and accrued income	177	28,314	28,491
Creditors; amounts falling due within one year			
Trade creditors	(9,736)	(33,981)	(43,717)
Funds			
Restricted funds	402,435	(91,559)	310,876
Unrestricted funds	1,066,594	91,559	1,158,153

Changes to the statement of financial activities - Charity	As previously reported	Adjustment	As restated at 31 December 2024
	£	£	£
Transfers to unrestricted fund	18,216	91,559	109,775
Transfers from restricted fund	(18,216)	(91,559)	(109,775)

24. Prior period adjustment (Continued)

Notes to reconciliation

Accounting policy change for grant deferred income

During the year ended 31 December 2025, the subsidiary changed its accounting policy for government grants from the accrual model to the performance model.

Under the previous policy (accrual model), grants related to fixed assets were recognised as deferred income and released to profit and loss over the expected life of the related asset. Under the new policy (performance model), grants are recognised in income when the performance related conditions attached to the grant are met in full.

The Trustees consider that the performance model provides more relevant information as it recognises income at the specific conditions of the grant, rather than over the life of the related asset.

Insurance prepayment and trade creditor

A prior year adjustment has been made as the trade creditor and also the prepayment in relation to insurance costs was incorrectly shown in the trading company and should have been shown in the Charity.