

Samaritans of Lancaster & District

**Registered Charity No. 1173652
21 Sun Street, Lancaster LA1 1EW**

**Trustees Annual Report
for the year ended 31st March 2025**



Samaritans of Lancaster & District

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21 Sun Street, Lancaster LA1 1EW

Trustees Annual Report for the year ended 31st March 2025

The incorporated charity number 1173652 was started in October 2017 under the constitution dated July 2017. The Trustees of the charity are elected at the Annual General Meeting.

Those who have acted from 1 April 2024, up to the date of this report, are as follows:

Name	Office held	Dates acted if not for whole period
Chris Ingham	Director	
Tracey Duffy	Vice director	
Carol Brearley	Secretary	Resigned 19 th Sept 2024
Jane Clarke	Secretary	
June Ellis	Treasurer	
Chris Hough		
Helen Murfin		
Jude Whitwood		
Michael Brogan		
Joan Gunenault		
John McGovern		Appointed 19 th Sept 2024
Paul Hearne		Appointed 19 th Sept 2024
Julie Parker		Appointed 19 th Sept 2024

The organisation and financial affairs of the charity are managed by the Branch Leadership Team (BLT), comprising Director, Deputy Directors, and Trustees. The BLT determines policy for and receives reports from teams and individuals who work for the charity. The Trustees are responsible for overall governance and finance. The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures are established to manage those risks.

The charity's bankers are National Westminster PLC, 68 Church Street, Lancaster LA1 1LN.

A COIF Deposit Fund Account is held with CCLA Investment Management Ltd, One Angel Lane, London EC4R 3AB.

The Independent Examiner is Jennifer Beckett FCCA of Taylor Robertson and Willett Ltd, 95 King Street, Lancaster LA1 1RH.

This Trustees Annual Report forms an integral part of the full annual accounts of the Charity for the year ended 31st March 2025.

Samaritans of Lancaster & District

Trustees Annual Report for the year ended 31st March 2025

Aims and Organisation

Samaritans of Lancaster & District work with the main aim of always being there for the assistance of any person who is experiencing feelings of suicide, despair, or distress, by providing confidential emotional support by telephone, e mail, or webchat. Our charitable purpose is all focused on Public Benefit. We are based at 21, Sun Street, Lancaster and we are primarily there to assist those in a geographical area which includes Lancaster, Morecambe, Lunesdale, Kendal, and South Lakeland, however through our internet-based platform system we now answer callers nationwide.

We are one of the 19 branches in the North West Region of Samaritans and have just over 120 volunteers. Lancaster Branch is one of over 200 branches linked in a nationwide organisation to Samaritans Central Charity. (Registered Charity no.219432). The Central Office supports the Branches, and sets and monitors standards of service and care by means of its regional structure.

Review of Progress and Achievements

The quality and extent of the service we can provide to those who are in need is dependent on having enough trained Samaritans. During the last year we have recruited, trained, and mentored 20 listening volunteers and 10 support volunteers. This along with a high retention of volunteers means we are growing in numbers year on year. We deliver our Continuous development training for all volunteers as a mixture of zoom and face to face which is going well. We will continue to recruit more volunteers to extend the Service we can offer.

Samaritans continue to provide a "listening ear" to vulnerable, distressed, and suicidal callers, however they choose to contact us, whether by telephone, email, or webchat. The email service is now provided through a Central Hub of volunteers since April 2023. Some of our branch volunteers are also part of this Hub. Our callers come from all walks of life that reflects the society we live in. The extra pressures people are facing today have resulted in an increase of people contacting us about a range of concerns and needing to have a safe place to talk and be listened to.

We remain involved in prison support with our listener scheme, and continue our positive relationship with HMP Lancaster Farms, a Category C adult male prison, where we recruit, train, and support a team of Listeners who support other prisoners regularly. We also offer support to staff on an on-going basis.

Samaritans of Lancaster & District

Trustees Annual Report for the year ended 31st March 2025 (cont)

We have this year consolidated our work in education establishments to include schools, colleges, and universities. This involves providing awareness training to staff and students and the delivery of short projects depending on identified need.

Our Outreach team has been busy throughout the year raising awareness of our Service and reaching out to communities that may need us. Some examples are attending Pride events, organising stalls in Lancaster and Morecambe, presentations, and information sessions to various local groups. Developing our partnership with Network Rail which includes having a presence at the local train stations several times a year and offering support to staff when required. We have worked alongside a variety of partners i.e. voluntary sector, health, Lancaster City Council, and the police in the district to raise awareness of suicide prevention and services that are available to all. These activities have included extending our Brew Monday project which this year included over 22 groups.

Our Samaritan shop in Lancaster City Centre this year has recruited more volunteers and extended its opening times to support the branch by raising funds for our work.

We have also made significant progress in identifying options to move our premises and raising funds for this to take place in the year to come.

At Lancaster & District our calls are routed via the National Freecall number 116 123. This facility has produced a large increase in the number of calls we receive, as now we are available to those who need us whether they have funds or not, 24 hours a day, 365 days of the year. Thanks to all our volunteers, without whom this would not be possible. During 2024 Lancaster and District branch answered 15462 calls over 5427 hours, and replied to 1202 webchat callers.

Review of Financial Position

Total income for the year was £67277. Of this £10055 was Restricted, being donations, grants and fundraising income, raised for our Building Fund. £23688 was donations, grants and fundraising income set aside as a Designated Building Fund, at the discretion of the Trustees. This can be moved back to General Funds by the Trustees if required. Breakdown of the income can be seen in Notes 2 and 3 of the accounts.

The Unrestricted Income for general purposes was £33534 compared to £28216 for the year to 31 March 2024. We again benefitted from a generous grant of £3,500 from the Frieda Scott Charitable Trust for volunteer travel expenses, which has been very welcome, as volunteer expenses totalled £9355 in 2024/25. We are keen to offer reimbursement of expenses to all our volunteers, who are so generous with their time, especially in the current financial climate. We received continuing support from Lancaster City Council, with a grant of

Samaritans of Lancaster & District

Trustees Annual Report for the year ended 31st March 2025 (cont)

£2400, (an increase of £100 from the previous year) and with discretionary rates relief on 21, Sun Street and on our shop at 12, Damside Street. Our work and support of the local prison provides significant income from the Prison Service (£2039), which is now all unrestricted, but used in the first instance for expenses related to our prison work.

We have again received many donations from individuals and other organisations, often through their fundraising efforts. Of particular note this year, was Fundraising by branches of Home Bargains, in the North West, part of which was a sponsored Sky Dive by some of their staff! Our share at Lancaster, of the funds raised was an amazing £3350. It is a great encouragement to know that our efforts are so widely appreciated.

Our Charity shop this year raised £10910, compared to £ 4840 in the year to 31 March 2024. The shop has been recruiting additional volunteers, to be able to open more days, and has made use of sales on e-bay and directly with local specialised shops, to increase sales. The shop plays an important role in providing funds for our work at the Centre and in raising public awareness of Samaritans, and we are very grateful for the efforts of our shop volunteers and all who donate goods for sale.

Expenditure this year on general unrestricted funds was £31045, giving us a surplus for the year of £2489, compared to £1979 in 2023/24. Surplus on General Unrestricted Funds was affected by decisions to allocate some income received to the Designated Building Fund.

Our general reserves at 31 March 2025 stand at £92845. This is more than the 18 months running expenses we would normally seek to hold due to a decision we took in 2023 to move premises. Early in 2023 we undertook a review of the suitability of our premises going forward, and whether a move to new premises might be advisable or possible. To enable this to become a reality we have ring fenced this funding to help achieve the move along with setting up a fundraising group to support this decision. This led to the establishment of the Restricted and Designated Building Funds in the year to 31 March 2025.


Balances on the Building Funds at 31 March 2025 were:

Restricted Building Fund £10055

Designated Building Fund £21866

There is also a Restricted balance remaining on the Morecambe Men's Committee, £1995, which continues to be used for outreach work in Morecambe as appropriate.

Signed on behalf of the Trustees:

..... (Director)

12 October 2025

Samaritans of Lancaster and District
Registered Charity No 1173652

Accounts for the year ended 31 March 2025

**Independent Examiner's Report to the Trustees of
Samaritans of Lancaster and District**

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 2 to 7 following.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Beckett F.C.C.A.
Taylor, Robertson and Willett Ltd
Accountants
95 King Street Lancaster

1st October 2025

Samaritans of Lancaster and District

Registered Charity No. 1173652

Statement of Financial Activities For the year ended 31 March 2025

	Note	Year to 31.3.25	Year to 31.3.25	Year to 31.3.25	Year to 31.3.25	Year to 31.3.24
		Designated	Restricted	Unrestricted	Total	Total
Incoming Resources						
Donations, Grants and Gift Aid	2	£21,515	£2,389	£17,180	£41,084	£14,966
Fundraising Events	3	£2,173	£7,665	£1,351	£11,189	£4,769
Surplus from Shop	4	£0	£0	£10,910	£10,910	£4,840
Legacies	2	£0	£0	£0	£0	£5,000
Deposit Interest		£0	£0	£4,094	£4,094	£3,640
TOTAL Incoming Resources		£23,688	£10,055	£33,534	£67,277	£33,215
Resources Expended						
Direct Charitable Expenditure	5, 6	£313	£0	£24,323	£24,637	£20,579
Publicity costs		£0	£500	£1,157	£1,657	£4,722
Management and Administration Costs	5, 7	£1,509	£0	£5,565	£7,074	£3,441
TOTAL Resources Expended		£1,822	£500	£31,045	£33,367	£28,742
NET Incoming Resources for the period		£21,866	£9,555	£2,489	£33,910	£4,473
Unrealised Gains and Losses						
Gain on Revaluation of Tangible Fixed Assets		£0	£0	£0	£0	£0
Net Movement in Funds		£21,866	£9,555	£2,489	£33,910	£4,473
Fund Balances brought forward		£0	£2,495	£257,180	£259,675	£255,201
Transfer between funds	9	£0	£0	£0	£0	£0
Fund Balances carried forward	8, 9	£21,866	£12,050	£259,669	£293,585	£259,675

The following notes (notes 1 to 10 on pages 3 to 7) form part of these accounts.

..... J Ellis (Hon. Treasurer)

..... Chris Ingham (Director)

Samaritans of Lancaster and District
Balance Sheet
as at 31 March 2025

	Note	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25 Total	Year to 31.3.24
Tangible Fixed Assets	8	£0	£0	£166,824	£166,824	£167,398
Current Assets						
COIF Deposit Account		£21,866	£12,050	£72,230	£106,146	£82,052
NatWest Current account (ending '172)		£0	£0	£20,634	£20,634	£8,397
NatWest Current account (ending '180)		£0	£0	£1,247	£1,247	£1,767
Cash in hand		£0	£0	£18	£18	£14
Debtors and Prepayments		£0	£0	£115	£115	£438
Total Current Assets		£21,866	£12,050	£94,244	£128,159	£92,668
Current Liabilities						
Creditors and Accruals		£0	£0	£1,223	£1,223	£391
Deferred Income		£0	£0	£175	£175	£0
Total Current Liabilities		£0	£0	£1,398	£1,398	£391
Current Assets less Current Liabilities		£21,866	£12,050	£92,846	£126,761	£92,277
Total Assets less Current Liabilities		£21,866	£12,050	£259,669	£293,585	£259,675
Represented by	9	£21,866	£12,050	£259,669	£293,585	£259,675
TOTAL		£21,866	£12,050	£259,669	£293,585	£259,675

Notes to the Accounts for the year ended 31 March 2025

Note 1. Accounting policies.

(i) These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice (SORP) on Accounting by Charities.

(ii) All income is included in the Statement of Financial Activities (SOFA) when received, unless the Trustees deem that income receivable from recovered tax or from legacies would alter the SOFA materially.

(iii) Net fundraising income raised by the Friends of Samaritans and by our Charity shop is included when received, and any associated costs are separately disclosed in a note.

(iv) Premises overheads are aggregated and allocated to the various functional activities on a percentage basis determined by the Trustees and disclosed in a note.

(v) Any costs which cannot be specifically identified otherwise are included in the management and administration function.

(vi) Depreciation on equipment and furniture is written off on a straight line basis over 5 years. Freehold property is revalued at 5 year intervals with no depreciation allowance.

Note 2. Donations and grants				
Funds received from organisations during the period include:				
	Designated	Restricted	Unrestricted	Total
Frieda Scott Charitable Trust			£3,500	£3,500
Lancaster City Council (discretionary rates relief)			£649	£649
NOMS (unrestricted)			£2,039	£2,039
CAF			£300	£300
Lancaster City Council VCSE Grant			£2,400	£2,400
Glasdon			£500	£500
Skipton Building Society			£1,000	£1,000
Home Bargains			£3,350	£3,350
Enthuse, Donr & Easyfundraising			£1,042	£1,042
Other donations, including those from individuals, (including several funeral donations of supporters)	£550	£550	£1,997	£3,097
Share from Samaritans CO - London Marathon			£150	£150
Tax recovered through Gift Aid			£253	£253
Anonymous donation	£20,965			£20,965
Grant - N Lancs Counselling		£1,839		£1,839
Total donations and grants	£21,515	£2,389	£17,180	£41,084
Legacies (Unrestricted)				
Total legacies				£0

Note 3. Fundraising Events				
	Designated	Restricted	Unrestricted	Total
Samarathon (incl Gift Aid)		£4,064		£4,064
Sarah Millican - share from Region			£755	£755
Other Outreach events			£166	£166
Other fundraising			£430	£430
Carus Green Golf Club (Lady Captain's Charity)	£2,173			£2,173
Heysham Golf Club (Lady Captain's Charity)		£3,196		£3,196
Wendy Taylor		£406		£406
Total fundraising	£2,173	£7,665	£1,351	£11,189

Note 4. Samaritans shop
12 Damside Street, Lancaster
Summary for the year ended 31 March 2025

Income (Unrestricted)		
Sales		£25,358
Lancaster City Council (discretionary rates relief)		£808
total income		£26,166
Expenditure (Unrestricted)		
Rent	£10,800	
Insurance	£351	
Rates	£808	
Water, Light and Heat	£1,555	
Repairs & Renewals	£477	
Telephone & Broadband	£297	
Worldpay Charges	£591	
Sundry Expenses	£151	
Cleaning and Housekeeping	£18	
Stationery	£208	
total expenditure		£15,257
Surplus for the period		£10,910

Note 5. Premises Overheads	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Water, Light and Heat	£0	£0	£2,908	£2,908	£2,096
Repairs and Renewals	£0	£0	£1,865	£1,865	£1,379
Cleaning and Housekeeping	£0	£0	£1,909	£1,909	£1,973
Office telephone & broadband	£0	£0	£507	£507	£857
Insurance	£0	£0	£1,410	£1,410	£1,372
Discretionary Rates relief (Lancaster City Council)	£0	£0	£649	£649	£666
Depreciation	£0	£0	£993	£993	£909
Total	£0	£0	£10,241	£10,241	£9,252
Allocated to:					
Direct charitable expenditure (85%)	£0	£0	£8,705	£8,705	£7,864
Management and Administration costs (15%)	£0	£0	£1,536	£1,536	£1,388
Total	£0	£0	£10,241	£10,241	£9,252

Note 6. Direct Charitable expenditure	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Emergency telephone and email	£0	£0	£1,528	£1,528	£1,610
Volunteer training and support	£0	£0	£2,850	£2,850	£2,312
Volunteer travel expenses - local	£0	£0	£9,355	£9,355	£8,245
Director's expenses	£0	£0	£107	£107	£139
National/Regional meetings and travel	£0	£0	£1,664	£1,664	£284
Fundraising	£313	£0	£114	£427	£126
Share of premises overheads (note 5)	£0	£0	£8,705	£8,705	£7,864
Total	£313	£0	£24,323	£24,637	£20,579

Note 7. Management and Administration costs	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Postage, printing, photocopier and stationery	£0	£0	£400	£400	£93
Affiliation fee to Samaritans	£0	£0	£2,721	£2,721	£1,708
Sundry expenses	£0	£0	£608	£608	£252
Legal fees re transfer from Branch to CIO	£0	£0	£0	£0	£0
Accountancy	£0	£0	£300	£300	£0
Professional building fees re Sun Street	£1,509	£0	£0	£1,509	£0
Share of Premises Overheads (note 5)	£0	£0	£1,536	£1,536	£1,388
Total	£1,509	£0	£5,565	£7,074	£3,441

Note 8. Tangible Fixed Assets (Unrestricted)		Freehold Property	Equipment & Furniture	Total
Cost or Valuation at 31 March 2024		£165,000	£2,398	£167,398
Disposals		£0	£0	£0
Additions at cost		£0	£419	£419
Depreciation		£0	-£993	-£993
Cost or Valuation at 31 March 2025		£165,000	£1,824	£166,824

The Charity's freehold premises at 21 Sun Street, Lancaster were valued by Richard P Taylor Chartered Surveyors on 31 October 2022 of between £150,000 and £175,000. Therefore the previous value provided by Eckersley of £165,000 at 14 June 2017, remains in the accounts. The title to the freehold premises is held by Samaritans as custodian trustee.

Note 9. Reconciliation of Funds	Designated	Restricted	Unrestricted	Total
Funds balance brought forward	£0	£2,495	£257,180	£259,675
Incoming resources	£23,688	£10,055	£33,534	£67,277
Total resources expended	-£1,822	-£500	-£31,045	-£33,367
Transfer between funds	£0	£0	£0	£0
Funds balance carried forward	£21,866	£12,050	£259,669	£293,585

Building Fund

Balances at 31 March 2025: Restricted £10,055 Designated £21,866

Monies raised/ donated (Restricted Funds) or allocated (Designated Funds) for the purchase/lease of new premises, or if this does not prove possible, renovation and repair of Sun Street for future use as required.

Any unused balance would be used for future maintenance of the premises then in use.

Morecambe Men's Committee

Balance at 31 March 2025: Restricted £1,995

For outreach work in Morecambe.

Note 10. Indemnity Insurance. Samaritans has centrally-effected professional indemnity insurance to protect trustees, directors and other volunteer members of all Samaritans branches.

Samaritans of Lancaster and District
Registered Charity No 1173652

Accounts for the year ended 31 March 2025

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The charity's Trustees are responsible for the preparation of the financial statements and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Beckett F.C.C.A.
Taylor, Robertson and Willett Ltd
Accountants
95 King Street Lancaster

1st October 2025

Samaritans of Lancaster and District

Registered Charity No. 1173652

Statement of Financial Activities For the year ended 31 March 2025

	Note	Year to 31.3.25	Year to 31.3.25	Year to 31.3.25	Year to 31.3.25	Year to 31.3.24
		Designated	Restricted	Unrestricted	Total	Total
Incoming Resources						
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Fundraising Events	3	£2,173	£7,665	£1,351	£11,189	£4,769
Surplus from Shop	4	£0	£0	£10,910	£10,910	£4,840
Legacies	2	£0	£0	£0	£0	£5,000
Deposit Interest		£0	£0	£4,094	£4,094	£3,640
TOTAL Incoming Resources		£23,688	£10,055	£33,534	£67,277	£33,215
Resources Expended						
Direct Charitable Expenditure	5, 6	£313	£0	£24,323	£24,637	£20,579
Publicity costs		£0	£500	£1,157	£1,657	£4,722
Management and Administration Costs	5, 7	£1,509	£0	£5,565	£7,074	£3,441
TOTAL Resources Expended		£1,822	£500	£31,045	£33,367	£28,742
NET Incoming Resources for the period		£21,866	£9,555	£2,489	£33,910	£4,473
Unrealised Gains and Losses						
Gain on Revaluation of Tangible Fixed Assets		£0	£0	£0	£0	£0
Net Movement in Funds		£21,866	£9,555	£2,489	£33,910	£4,473
Fund Balances brought forward		£0	£2,495	£257,180	£259,675	£255,201
Transfer between funds	9	£0	£0	£0	£0	£0
Fund Balances carried forward	8, 9	£21,866	£12,050	£259,669	£293,585	£259,675

The following notes (notes 1 to 10 on pages 3 to 7) form part of these accounts.

..... J Ellis (Hon. Treasurer)

..... Chris Ingham (Director)

Samaritans of Lancaster and District
Balance Sheet
as at 31 March 2025

	Note	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25 Total	Year to 31.3.24
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Current Assets						
COIF Deposit Account		£21,866	£12,050	£72,230	£106,146	£82,052
NatWest Current account (ending '172)		£0	£0	£20,634	£20,634	£8,397
NatWest Current account (ending '180)		£0	£0	£1,247	£1,247	£1,767
Cash in hand		£0	£0	£18	£18	£14
Debtors and Prepayments		£0	£0	£115	£115	£438
Total Current Assets		£21,866	£12,050	£94,244	£128,159	£92,668
Current Liabilities						
Creditors and Accruals		£0	£0	£1,223	£1,223	£391
Deferred Income		£0	£0	£175	£175	£0
Total Current Liabilities		£0	£0	£1,398	£1,398	£391
Current Assets less Current Liabilities		£21,866	£12,050	£92,846	£126,761	£92,277
Total Assets less Current Liabilities		£21,866	£12,050	£259,669	£293,585	£259,675
Represented by	9	£21,866	£12,050	£259,669	£293,585	£259,675
TOTAL		£21,866	£12,050	£259,669	£293,585	£259,675

Notes to the Accounts for the year ended 31 March 2025

Note 1. Accounting policies.

(i) These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice (SORP) on Accounting by Charities.

(ii) All income is included in the Statement of Financial Activities (SOFA) when received, unless the Trustees deem that income receivable from recovered tax or from legacies would alter the SOFA materially.

(iii) Net fundraising income raised by the Friends of Samaritans and by our Charity shop is included when received, and any associated costs are separately disclosed in a note.

(iv) Premises overheads are aggregated and allocated to the various functional activities on a percentage basis determined by the Trustees and disclosed in a note.

(v) Any costs which cannot be specifically identified otherwise are included in the management and administration function.

(vi) Depreciation on equipment and furniture is written off on a straight line basis over 5 years. Freehold property is revalued at 5 year intervals with no depreciation allowance.

Note 2. Donations and grants				
Funds received from organisations during the period include:				
	Designated	Restricted	Unrestricted	Total
Frieda Scott Charitable Trust			£3,500	£3,500
Lancaster City Council (discretionary rates relief)			£649	£649
NOMS (unrestricted)			£2,039	£2,039
CAF			£300	£300
Lancaster City Council VCSE Grant			£2,400	£2,400
Glasdon			£500	£500
Skipton Building Society			£1,000	£1,000
Home Bargains			£3,350	£3,350
Enthuse, Donr & Easyfundraising			£1,042	£1,042
Other donations, including those from individuals, (including several funeral donations of supporters)	£550	£550	£1,997	£3,097
Share from Samaritans CO - London Marathon			£150	£150
Tax recovered through Gift Aid			£253	£253
Anonymous donation	£20,965			£20,965
Grant - N Lancs Counselling		£1,839		£1,839
Total donations and grants	£21,515	£2,389	£17,180	£41,084
Legacies (Unrestricted)				
Total legacies				£0

Note 3. Fundraising Events				
	Designated	Restricted	Unrestricted	Total
Samarathon (incl Gift Aid)		£4,064		£4,064
Sarah Millican - share from Region			£755	£755
Other Outreach events			£166	£166
Other fundraising			£430	£430
Carus Green Golf Club (Lady Captain's Charity)	£2,173			£2,173
Heysham Golf Club (Lady Captain's Charity)		£3,196		£3,196
Wendy Taylor		£406		£406
Total fundraising	£2,173	£7,665	£1,351	£11,189

Note 4. Samaritans shop
12 Damside Street, Lancaster
Summary for the year ended 31 March 2025

Income (Unrestricted)		
Sales		£25,358
Lancaster City Council (discretionary rates relief)		£808
total income		£26,166
Expenditure (Unrestricted)		
Rent	£10,800	
Insurance	£351	
Rates	£808	
Water, Light and Heat	£1,555	
Repairs & Renewals	£477	
Telephone & Broadband	£297	
Worldpay Charges	£591	
Sundry Expenses	£151	
Cleaning and Housekeeping	£18	
Stationery	£208	
total expenditure		£15,257
Surplus for the period		£10,910

Note 5. Premises Overheads	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Water, Light and Heat	£0	£0	£2,908	£2,908	£2,096
Repairs and Renewals	£0	£0	£1,865	£1,865	£1,379
Cleaning and Housekeeping	£0	£0	£1,909	£1,909	£1,973
Office telephone & broadband	£0	£0	£507	£507	£857
Insurance	£0	£0	£1,410	£1,410	£1,372
Discretionary Rates relief (Lancaster City Council)	£0	£0	£649	£649	£666
Depreciation	£0	£0	£993	£993	£909
Total	£0	£0	£10,241	£10,241	£9,252
Allocated to:					
Direct charitable expenditure (85%)	£0	£0	£8,705	£8,705	£7,864
Management and Administration costs (15%)	£0	£0	£1,536	£1,536	£1,388
Total	£0	£0	£10,241	£10,241	£9,252

Note 6. Direct Charitable expenditure	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Emergency telephone and email	£0	£0	£1,528	£1,528	£1,610
Volunteer training and support	£0	£0	£2,850	£2,850	£2,312
Volunteer travel expenses - local	£0	£0	£9,355	£9,355	£8,245
Director's expenses	£0	£0	£107	£107	£139
National/Regional meetings and travel	£0	£0	£1,664	£1,664	£284
Fundraising	£313	£0	£114	£427	£126
Share of premises overheads (note 5)	£0	£0	£8,705	£8,705	£7,864
Total	£313	£0	£24,323	£24,637	£20,579

Note 7. Management and Administration costs	Year to 31.3.25 Designated	Year to 31.3.25 Restricted	Year to 31.3.25 Unrestricted	Year to 31.3.25	Year to 31.3.24 Total
Postage, printing, photocopier and stationery	£0	£0	£400	£400	£93
Affiliation fee to Samaritans	£0	£0	£2,721	£2,721	£1,708
Sundry expenses	£0	£0	£608	£608	£252
Legal fees re transfer from Branch to CIO	£0	£0	£0	£0	£0
Accountancy	£0	£0	£300	£300	£0
Professional building fees re Sun Street	£1,509	£0	£0	£1,509	£0
Share of Premises Overheads (note 5)	£0	£0	£1,536	£1,536	£1,388
Total	£1,509	£0	£5,565	£7,074	£3,441

Note 8. Tangible Fixed Assets (Unrestricted)		Freehold Property	Equipment & Furniture	Total
Cost or Valuation at 31 March 2024		£165,000	£2,398	£167,398
Disposals		£0	£0	£0
Additions at cost		£0	£419	£419
Depreciation		£0	-£993	-£993
Cost or Valuation at 31 March 2025		£165,000	£1,824	£166,824

The Charity's freehold premises at 21 Sun Street, Lancaster were valued by Richard P Taylor Chartered Surveyors on 31 October 2022 of between £150,000 and £175,000. Therefore the previous value provided by Eckersley of £165,000 at 14 June 2017, remains in the accounts. The title to the freehold premises is held by Samaritans as custodian trustee.

Note 9. Reconciliation of Funds	Designated	Restricted	Unrestricted	Total
Funds balance brought forward	£0	£2,495	£257,180	£259,675
Incoming resources	£23,688	£10,055	£33,534	£67,277
Total resources expended	-£1,822	-£500	-£31,045	-£33,367
Transfer between funds	£0	£0	£0	£0
Funds balance carried forward	£21,866	£12,050	£259,669	£293,585

Building Fund

Balances at 31 March 2025: Restricted £10,055 Designated £21,866

Monies raised/ donated (Restricted Funds) or allocated (Designated Funds) for the purchase/lease of new premises, or if this does not prove possible, renovation and repair of Sun Street for future use as required.

Any unused balance would be used for future maintenance of the premises then in use.

Morecambe Men's Committee

Balance at 31 March 2025: Restricted £1,995

For outreach work in Morecambe.

Note 10. Indemnity Insurance. Samaritans has centrally-effected professional indemnity insurance to protect trustees, directors and other volunteer members of all Samaritans branches.