

**THE LADIES SAMARITAN SOCIETY**

**(CHARITY REGISTRATION NUMBER 207373)**

**ACCOUNTS**

**For the year ended 31<sup>st</sup> December 2025**

**INDEX**

	<b><u>Pages</u></b>
Legal and administrative information	1
Trustees' Report	2 - 3
Report of the Independent Examiner	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-8

**THE LADIES SAMARITAN SOCIETY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**For the year ended 31<sup>st</sup> December 2025**

The Ladies Samaritan Society was founded in 1861. Its constitutional and operational procedures are set out in rules that were last amended in October 2016. It is a registered charity and the Registration Number is 207373.

**Trustees:**

Mrs. J. Turner (President)  
Ms. J. Reynolds (Chairman)  
Mrs. J. Townsend (Treasurer)  
Mrs. J. Rushton (Secretary)  
Mrs. M. Alexander  
Ms. M. Craddock  
Ms. T. Dyson  
Mrs. B. Elkan  
Dr. J. Newcombe  
Ms. J. Smalley  
Mrs. A. Sadnicka  
Mrs. L. Nagel  
Ms. L. Taib  
Dr. C. Selai  
Mrs. S. Jayasuriya (resigned October 2024)  
Mrs. E. Beech (Honorary Member)  
Mrs. B. Sears (Honorary Member)

**Independent Examiner**

Sean Clark  
Southwell, Tyrrell & Co.  
Chartered Accountants  
15 Lower Ground Floor  
65 London Wall  
London EC2M 5TU

**Bankers:**

National Westminster Bank Plc.  
214, High Holborn  
London, WC1V 7BX

**Registered Address:**

15 Lower Ground Floor  
65 London Wall  
London EC2M 5TU

**Principal Address:**

The National Hospital for Neurology and Neurosurgery  
Queen Square  
London, WC1N 3BG

**THE LADIES SAMARITAN SOCIETY**  
**TRUSTEES' REPORT**

**For the year ended 31<sup>st</sup> December 2025**

The Trustees have pleasure in presenting their Annual Financial Statements for the year ended 31<sup>st</sup> December 2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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) and with the requirements of FRS 102.

**OBJECTIVES & ACTIVITIES**

The work of the charity focuses on the non-clinical needs of the patients as it is invariably the case that when people fall ill, incomes drop or become non-existent.

The charity gives aid to the patients of the Hospital for Neurology and Neurosurgery in Queen Square, London and the associated Chalfont Epileptic Centre in Buckinghamshire that does not normally fall within the scope of the National Health Service or other bodies providing financial support to patients.

**FINANCIAL REVIEW**

The Charity derives its income from an investment in Charifund income unit trusts operated by M & G investments, interest on bank accounts, donations and from the proceeds of concerts and periodic sales of plants, cakes etc.

Investment income increased in the year as well as the interest income, donations and the proceeds from concerts & sales. There was Gift Aid relief of £2,500 received during the year. The overall income increased by £14,198 to £28,069.

Grants to patients decreased in the year by £346 to £9,644. Overall expenditure was slightly below £12,000 and the net income before unrealised and realised changes in values of investments was £16,393.

The value of the Charity's investments increased during the year by £30,407 so that the overall funds available for the Trustees, of which is all unrestricted, increased by £46,800 to £239,598.

**RESERVES**

The Trustees consider the net assets at 31<sup>st</sup> December 2025 as representing the reserves held for future charitable purposes as all monies are held in unrestricted funds.

**RISKS**

The Trustees are aware of the need to maintain good financial control at all times and in particular when investment values are falling, in order to protect the capital base whilst meeting as many applications from deserving cases as possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity was founded in 1861 when it was recognised that medical care was not the only need of patients in the newly opened National Hospital for Nervous Diseases. Its constitutional and operational procedures are set out in the rules that were last amended in October 2016.

**THE LADIES SMARITAN SOCIETY**  
**TRUSTEES' REPORT (continued)**

**For the year ended 31<sup>st</sup> December 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

The main procedure for the appointment of Trustees is described in the "Rules of the Charity".

The Charity is controlled by a Board of Trustees who generally meet once a month to consider applications for assistance and to discuss other matters relevant to the Charity. Periodic amounts of money are also, after discussion by the Board, transferred to main hospital funds to enable hospital staff to meet the emergency needs of patients in-between meetings.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

.....*J Reynolds* 7/4/26  
Ms. J. Reynolds  
Trustee

**Signed On behalf of the Board of Trustees, date:**

THE LADIES SAMARITAN SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE LADIES SAMARITAN SOCIETY

For the year ended 31<sup>st</sup> December 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2025 which are set out on pages 5 to 8.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

**SEAN CLARK**  
**SOUTHWELL, TYRRELL & CO.**  
**CHARTERED ACCOUNTANTS**  
15 Lower Ground Floor,  
65 London Wall,  
London, EC2M 5TU

**3<sup>rd</sup> March 2026**

**THE LADIES SAMARITAN SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31<sup>st</sup> December 2025**

	<b><u>NOTE</u></b>	<b><u>UNRESTRICTED FUNDS</u></b>	<b><u>RESTRICTED FUNDS</u></b>	<b><u>TOTAL FUNDS 2025</u></b>	<b><u>TOTAL FUNDS 2024</u></b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income:</b>	<b>1</b>				
Donations received		10,712	-	10,712	1,023
Gift Aid received		2,500	-	2,500	201
Investment income		11,262	-	11,262	10,726
Proceeds from concerts & sales		3,330	-	3,330	1,686
Interest received		265	-	265	235
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		<b>£28,069</b>	<b>-</b>	<b>£28,069</b>	<b>£13,871</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure:</b>					
Grants to patient		9,644	-	9,644	9,990
Independent Examiner's Fee		1,812	-	1,812	1,764
Insurance		99	-	99	99
Sundry expenses		121	-	121	83
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		<b>£11,676</b>	<b>-</b>	<b>£11,676</b>	<b>£11,936</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/ (expenditure) for the year</b>		<b>16,393</b>	<b>-</b>	<b>16,393</b>	<b>1,935</b>
Unrealised Gain/(Loss) on investments	<b>2</b>	30,407	-	30,407	4,458
Realised Gain/(Loss) on investments		-	-	-	-
Transfer between Funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in Funds</b>		<b>46,800</b>	<b>-</b>	<b>46,800</b>	<b>6,393</b>
Fund Balances at 31 <sup>st</sup> December 2024		192,798	-	192,798	186,405
		<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances at 31 <sup>st</sup> December 2025		£239,598	-	£238,598	£192,798
		<hr/>	<hr/>	<hr/>	<hr/>

**THE LADIES SAMARITAN SOCIETY**  
**BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
<b>Current Assets</b>			
Investments	2	205,884	175,477
Money held by UCLH		-	-
Cash at Bank		35,526	19,085
		<u>241,410</u>	<u>194,562</u>
Creditors: amounts falling due within one year	3	(1,812)	(1,764)
		<u></u>	<u></u>
Net Current Assets		239,598	192,798
		<u></u>	<u></u>
Total assets less current liabilities		£239,598	£192,798
		<u></u>	<u></u>
Total Net Assets		£239,598	£192,798
		<u></u>	<u></u>
Represented by:			
<u>Restricted Funds</u>		-	-
<u>Unrestricted Funds</u>		£239,598	£192,798
		<u></u>	<u></u>
<u>Total Charity Funds</u>		£239,598	£192,798
		<u></u>	<u></u>

..... *J. Reynolds* 7/4/26  
 Ms. J. Reynolds  
 Trustee

Signed On behalf of the Board of Trustees, date:

**THE LADIES SAMARITAN SOCIETY**  
**NOTES TO THE ACCOUNTS**

**For the year ended 31<sup>st</sup> December 2025**

**1. ACCOUNTING POLICIES**

- a) The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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) and with the requirements of FRS 102.

The Ladies Samaritan Society meets the definition of a public benefit entity under the FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

- b) In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No such restatements were required.

- c) The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.
- d) Donations are shown on a cash received basis. Gift Aid relief was claimed and disclosed when the Gift Aid relief money is received. Interest and dividends income are accounted for on a cash received basis. Interest is received gross. Tax on dividends is no longer recoverable by charities.
- e) Grants and prizes are accounted for on a cash paid basis. All other costs are accounted for on an accrual basis.
- f) Advantage has been taken within the provisions of the Statement of Recommending Practice to show on the Statement of Financial Activities expenditure classifications appropriate to the Charity.
- g) No cash flow statement has been prepared as the Charity falls within the exemption provisions of FRS 102 "Statement of cash flow".

**THE LADIES SAMARITAN SOCIETY**  
**NOTES TO THE ACCOUNTS (continued)**

**For the year ended 31<sup>st</sup> December 2025**

**2. INVESTMENTS**

In compliance with the SORP (2019), the Charity's investments are shown at market value. Movements in market value arising from both realised and unrealised gains are shown in the Statement of Financial Activities.

In 2025, there were no realised gains or losses.

The investments comprise the following:

<u>Holding</u>	<u>2025</u>		<u>2024</u>	
	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>
	£	£	£	£
11,918 Income Units in Charifund	205,884	97,374	175,477	97,374
<b><u>TOTALS</u></b>	<u>£205,884</u>	<u>£97,374</u>	<u>£175,477</u>	<u>£97,374</u>

**3. CREDITORS**

	<u>2025</u>	<u>2024</u>
	£	£
Accrued independent examiners fees	1,812	1,764
Sundry	-	-
	<u>£1,812</u>	<u>£1,764</u>

**4. TRUSTEES' EXPENSES AND REMUNERATION**

No Trustee received any remuneration or expenses during the year (2024 : £NIL).