

Sunday for Sammy Trust
Trustees' Report and Unaudited Accounts
For the Year Ended
30th April 2025

Charity Number 1144531

Sunday for Sammy Trust
Trustees' Report and Annual Accounts
Year Ended 30th April 2025

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**Sunday for Sammy Trust
Trustees' Report
Year Ended 30th April 2025**

The trustees have the pleasure in presenting their report and the unaudited accounts of the charity for the year ended 30th April 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Charities SORP (FRS 102).

Reference and Administrative Details

Registered Charity Name: Sunday for Sammy Trust
Charity Registration Number: 1144531
Date of Trust Deed: 1st November 2011
Principal Office: 246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

The Trustees

The trustees who served during the year were as follows:

M T Healy
L O'Sullivan
R W Stubbs
P R Irwin
K Rickard
C D C Halbert
S M W Telfer

Secretary and Coordinator: R Laidlaw

Bankers: Unity Trust Bank plc.

Independent Examiner: P S Hutchinson BSc FCA
Harrison Hutchinson Ltd
246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

Solicitors: Taylor Vinters LLP
Merlin Place
Milton Road
Cambridge
CB4 0DP

Structure, Objects and Activities

The charity was established by trust deed to help young people in particular, but not exclusively, through encouraging them to take part in the performing arts to increase their self esteem and develop their skills and abilities. In furtherance of this the charity:

- a) Awards grants to help finance college fees, equipment, and living or transport costs while they are in the formative stages of their career.
- b) Supports performances, projects and events that will improve their capabilities and showcase their talents to the entertainment industry and the general public.

Trustees

There must be at least three trustees. Apart from the first trustees every trustee must be appointed by a resolution of the trustees. In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

The charity is managed by the trustees.

All Trustees give their time voluntarily and receive no remuneration from the charity. Trustee expenses are reimbursed.

Day to day management of the charity is delegated by the trustees to the Secretary and Coordinator, Mr R Laidlaw.

Public Benefit

All activities are undertaken to further our charitable purposes for the public benefit. In accordance with Section 17(5) of the 2011 Charities Act the trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Review of Progress and Achievements

There were no live performances of the show, Sunday for Sammy, during the year.
During the year under review £10,000 was spent on grants and project support.

A loan of £20,000 made to TyneDesign Ltd in February 2024 was repaid in May 2024. This assisted with the upfront costs for the production, Auf Wiedersehen Pet at 40. The Trust received £39,220 as a share of the income from the performance. In February 2025 it was announced that the Sunday for Sammy show would return in February 2026 with 2 performances at the Utilita Arena.

Financial Review

The attached accounts show the financial position at 30th April 2025 which the trustees consider to be satisfactory. Reserves increased by £8,190 from £26,453

Reserves Policy

The trustees consider it appropriate to maintain unrestricted funds, which are the free reserves of the charity, at a level of one-third of annual costs, which equates to approximately £10,526 at 30th April 2025.

The actual free reserves of £34,643 at 30th April 2025 are considerably higher than this level but are considered necessary to cover any timing differences arising where expenditure is incurred prior to receipt of income.

Risk Review

Procedures have been established to identify risks and to mitigate risk exposure. Financial activities are reviewed regularly by the trustees with remedial action taken to compensate for any projected income shortfall or overspend. Internal risks are minimised by the authorisation procedures in place for all transactions.

Investment Powers

Under the trust deed the charity has the power to make any investment which the trustees see fit.

Responsibilities of the Trustees

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explain in the accounts; and

- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner

Paul Stanley Hutchinson of Harrison Hutchinson Ltd has been appointed as independent examiner for the ensuing year.

On behalf of the board of trustees



L O'Sullivan

Trustee

9th March 2026

Sunday for Sammy Trust
Independent Examiner's Report
To the Trustees of Sunday for Sammy Trust

I report to the trustees on my examination on the accounts of the charity for the year ended 30th April 2025, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the General Directors given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To 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 Directors given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts 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;

- (a) Which gives me reasonable cause to believe that in any material respect of the requirements
 - (i) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) To prepare accounts which accord with the accounting records and to comply with the accounts requirements of the 2011 Act have not been met; or
- (b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P.S. Hutchinson.

P S Hutchinson
Harrison Hutchinson Ltd
246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

Dated: 9th March 2026

Sunday for Sammy Trust

Statement of Financial Activities (Incorporating the Income and Expenditure Account)

For the Year Ended 30th April 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds/Total Funds 2024 £
Incoming Resources					
Incoming resources from generating funds:					
Voluntary Income	2	-	538	538	5,947
Investment Income	3	-	10	10	10
Activities for generating funds	4	-	39,220	39,220	-
Total Incoming Resources		-	39,768	39,768	5,957
Resources Expended					
Fundraising costs	5	-	5,576	5,576	523
Charitable activities	6	-	10,000	10,000	5,000
Other expenditure	7	-	16,002	16,002	6,192
Total Expenditure		-	31,578	31,578	11,715
Net Incoming/(Outgoing) Resources /Net Movement in Funds		-	8,190	8,190	(5,758)
Fund balances at 1st May 2024		-	26,453	26,453	32,211
Fund balances at 30th April 2025		-	34,643	34,643	26,453

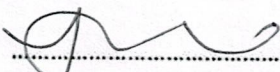
The Statement of Financial Activities includes all gains and losses in the period and therefore a statement of comprehensive income has not been prepared. All of the above amounts relate to continuing activities.

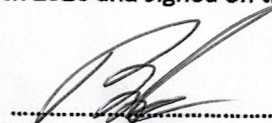
The notes on pages 9 to 13 form part of these accounts

Sunday for Sammy Trust
Balance Sheet
30th April 2025

	Note	2025 £	2024 £
Current Assets			
Debtors	11	943	20,000
Cash at bank and in hand	12	35,200	7,953
		<u>36,143</u>	<u>27,953</u>
Creditors: Amounts Falling due Within One Year	13	(1,500)	(1,500)
Net Current Assets		<u>34,643</u>	<u>26,453</u>
Net Assets		<u>34,643</u>	<u>26,453</u>
Funds			
Restricted income funds	14	-	-
Unrestricted income funds	15	34,643	26,453
Total Funds		<u>34,643</u>	<u>26,453</u>

The accounts were approved by the trustees on 9th March 2026 and signed on their behalf by:


 Trustee
 L O'Sullivan


 Trustee
 P R Irwin

The notes on pages 9 to 13 form part of these accounts

Sunday for Sammy Trust
Notes to the Accounts
Year Ended 30th April 2025

1. Accounting Policies

1.1 Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in the accounts are to the nearest £.

At the time of approving the accounts, 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 accounts.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Show income is accounted for on the date of the show
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable
- Investment income is included when receivable
- Grant income is included when the charity becomes unconditionally entitled to it.

1.3 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes irrecoverable VAT which is reported as part of the expenditure to which it relates.

- Fundraising costs comprise show costs, insurance and travel, accommodation and subsistence costs
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are charged in the year when the grant becomes payable.
- Other expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity and includes the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

1.4 Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity
- Restricted funds are subjected to restriction on their expenditure imposed by the donor or through the terms of an appeal

1.5 Cash and Cash Equivalents

Cash and Cash Equivalents are basic financial assets and include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.6 Financial Instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the accounts, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at market rate of interest. Financial assets are classified as receivable within one year are not amortised.

Derecognition of Financial Assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset entirely to an unrelated party.

Classification of Financial Liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic Financial Liabilities

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the company's contractual obligation expire or are discharged or cancelled.

	2025	2024
	£	£
2. Voluntary Income		
General Donations	<u>538</u>	<u>5,947</u>
3. Investment Income		
Bank interest receivable	<u>10</u>	<u>10</u>
4. Activities for generating funds		
Share of event income	<u>39,220</u>	<u>-</u>
	<u>39,220</u>	<u>-</u>
5. Fundraising costs		
Show costs	4,675	300
Insurance	560	-
Travel, accommodation and subsistence	341	223
	<u>5,576</u>	<u>523</u>
6. Costs of Charitable Activities By Activity Type		
Grants payable		
- Restricted Funds	-	-
- Unrestricted Funds	10,000	5,000
Support costs	14,517	4,692
Other expenditure	1,485	1,500
	<u>26,002</u>	<u>11,192</u>

Charity law provides an exemption to charitable trusts from providing the names of grant recipients.

	2025	2024
	£	£
7. Other expenditure		
Independent examiner	<u>1,485</u>	<u>1,500</u>

Amounts totalling £1,485 (2024 - £1,500) were paid to the independent examiner in respect of administration services.

8. Analysis of Support Costs for Charitable Activities	2025	2024
	£	£
Website costs	930	250
Bank charges	203	144
Management fees and administration	2,400	2,700
PR, advertising and marketing consultancy	2,949	1,598
Professional fees	8,035	-
	<u>14,517</u>	<u>4,692</u>

9. **Trustees**
None of the trustees (nor any persons connected with them) received any remuneration in either the current or previous year.

10. **Employees**
There were no employees during the year.

	2025	2024
	£	£
11. Debtors		
Other debtors	<u>943</u>	<u>-</u>

	2025	2024
	£	£
12. Cash at Bank and in Hand		
Bank current account	34,818	7,572
Bank deposit account	394	399
Bank grant account	(12)	(18)
	<u>35,200</u>	<u>7,953</u>

	2025	2024
	£	£
13. Creditors: Amounts Falling Due Within One Year		
Accruals	<u>1,500</u>	<u>1,500</u>

14. **Restricted Funds**

The funds of the charity include restricted funds comprising of the following unexpended balances of grants held on trust for specific purposes.

The Community Foundation – The Sammy Johnson Memorial Fund

Balance as at 1st May 2024	£ -
Incoming resources	-
Resources expended	-
Balance as at 30th April 2025	<u>-</u>

15. **Unrestricted Funds**

General Fund

Balance as at 1st May 2024	£ 26,453
Incoming resources	39,768
Resources expended	(31,578)
Balance as at 30th April 2025	<u>34,643</u>

16. **Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 30th April 2025 are represented by			
Current assets	36,143	-	36,143
Creditors: amounts falling due within one year	(1,500)	-	(1,500)
	<u>34,643</u>	<u>-</u>	<u>34,643</u>

17. **Related party disclosures**

There were no related parties during the year.

Sunday for Sammy Trust
Detailed Income and Expenditure
Year Ended 30th April 2025

	2025	2024
£	£	£
Share of event income	39,220	-
Donations	538	5,947
Interest received	10	10
	<u>39,768</u>	<u>5,957</u>
Grant payable		
- Restricted funds	-	-
- Unrestricted funds	10,000	5,000
Show costs	4,675	300
Insurance	560	-
Website costs	930	250
Travel, accommodation and subsistence	341	223
PR, advertising and marketing consultancy	2,949	1,598
Bank charges	203	144
Independent examination	1,485	1,500
Management fees and administration	2,400	2,700
Professional fees	8,035	-
	<u>(31,578)</u>	<u>(11,715)</u>
Surplus/(Deficit) of Income over Expenditure	<u>8,190</u>	<u>(5,758)</u>