

Registered Charity Number 1164034



**Report of the Trustees
and the Unaudited Financial Statements
for the Period Ended 31st May 2024
for Samuel's Charity**

Registered Charity Number – 1164034
Registered Scottish Charity Number - SC050492
Company Registered Number – 09829049

Registered office address – 19 Haldene, Two Mile Ash, Milton Keynes, MK8 8HS

www.samuelscharity.org.uk

Samuels Charity

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NOTE REGARDING ACCOUNTING PERIODS:

The accounts for this period cover a 12-month period from 1st June 2023 to 31st May 2024, whereas the comparative period covers a 17-month period from 1st January 2022 to 31st May 2023 so they are not directly comparable.





Samuels Charity exists to support children and young people who are dying or in long term care in Hospital or at Home.

We work to add value to underfunded NHS provision and fund and project manage the transformation of the child's experience (In the Hospital ward and in their own home). We support parents and facilitate peer support.

We make a difficult and painful experience less scary, and support better care and recovery where possible.

That's everything from the decoration of the ward/bedroom and child friendly aesthetics, to the provision of painkilling equipment, games consoles and recreational support, to improving the quality of food and a child friendly menu - and to supporting parents and families as part of that process.



Charity Trustees during 2023-24 were as follows:

Martin Leib (chair of trustees)

Karen G Jeffries

John Dale

Tillie L Mortier-Young

Dawn McCarthy (treasurer)

**The Charity is a Company Limited by Guarantee
and its governing document is its
Memorandum and Articles of Association**

Testimonials from parents

It made a fantastic difference to Jenny and to us as a family to know you guys were there for us at the most horrible time of our lives. Thank goodness we got through it but it was such a comfort to have your support.

"What you are doing for us and for Peter is wonderful and we are so incredibly grateful for your support and help at this really difficult time for us as a family. We also love Samuel's question "What about the other kinds?" and we want to thank you for your passion to help as many children and families as you can".

TRUSTEES REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31st May 2024, including our accountants (unaudited) report for that year.

In preparing this, their eighth annual report, the Board of Trustees have noted the guidance set down by the Charities Commission regarding public benefit.

Our Mission

Is to express and act on 9-year-old Samuel's heartfelt desire to make being in hospital so much better for other children than it was for him; it was literally his dying wish. We want to positively transform the experience of every child having to face the challenge and distress of long-term care in hospital, including end of life care, or of those needing care at home between or after bouts of treatment.

We especially work to support children (and their parents and families) in underfunded hospitals and children's wards by challenging accepted practice, improving the ward and their personal environment, and providing recreational as well as pain relieving equipment, alongside access to Wi-Fi, games consoles and sensory equipment. In the same way we work to support seriously and terminally ill children and their families where they are in the scary situation of needing care at home where the child remains fragile and vulnerable and there is not the back up of a hospital and very little care in the community or effective transition between the two.

We want to help seriously and terminally-ill children in hospital, and at home, feel loved and cared for, reassured and supported for who they are as individuals. We want hospitals for them and their parents to be less scary, more caring and we want the children to feel loved and special at a really difficult time, including where they need that care at home. We want to do that for as many children we can and especially where we can make the most difference. We want to add value and be a catalyst to positive change.

Our Vision

Is to change and transform the experience of children everywhere, who are in the sort of situation Samuel was in, being treated for a long term or life limiting or life ending illness, whether in Hospital or at Home.

We want our country to provide the best care in the world for such children and young people and we want to challenge poor practice and champion best practice – and roll up our sleeves to help deliver that.

And we want what happens here to be a beacon and an example to other countries and other hospitals and communities all over the world.

Our Values

- ✓ Affirming and Positive
- ✓ Person Centred
- ✓ Child and family centred
- ✓ Listening and Learning
- ✓ Determined and Persistent
- ✓ Celebrating difference and diversity
- ✓ Committed to quality and excellence
- ✓ Collaborative and partnership-based solutions
- ✓ Outcome focused

The formal objective of the Charity as stated within our constitution and agreed with the Charities Commission is:

"The relief of sickness amongst children and of those in need by reason of ill health, through injury or abuse, by the provision of auxiliary services aimed at increasing patients' welfare and providing support to patients' families, including, but not limited to the provision of equipment, amenities for patients, their families and medical staff."

Our eighth annual report – for 2023-24 (Year ended 31st May)

An exciting year developing and preparing launch of our At Home Project in Wandsworth (launched 1.1.25) alongside further expanding and developing support for children in Hospital. A period of determined progress in a challenging environment and with a growing future resolve.

Introduction and background

We were established in 2015 and registered as a Charity Limited by Guarantee on 20th October 2015.

The Charity was conceived and established very much out of the experience of Samuel, just nine years old, who was fighting cancer in a hospital ward and was struggling more than he needed to because of the quality of his in-hospital experience.

Samuel was a remarkable young man. His big concern, especially when he knew he was dying, was to improve that experience for all the other children in every children's hospital in the UK. So, Samuel's Charity was born from Samuel's dying experience and the mission remains the same, to positively transform the experience of every child



having to face the challenge and distress of long-term care in hospital, including end of life care. Sam was bored, anxious, at times depressed, in pain, feeling desperately sick, hating the food, the mouldy showers, the lack of stimulation the lack of focus on anything other than medical treatment and his illness. He was very concerned to help other children to feel more loved and better cared for - and so are we.

What is clear is firstly that underfunded NHS hospitals lack the resources, including nursing and play co-ordinator time, to make the simple changes that make such a big difference. And secondly it's clear that there is little provision for such children at home, between and after bouts of treatment – and that transition arrangements between home and hospital are disjointed and less than satisfactory. We know that person-centred approaches alongside a transformation of the ward environment can hugely improve the experience of those who are dying and speed the recovery and promote the support of those who need long term care and can recover. Indeed, it almost certainly saves lives too!

These are some of the things we do to develop a much more child-friendly environment and experience:

In Hospital

- Changing sterile and unappealing ward walls into fun designs and colours
- Working with ward managers and catering teams to improve the quality and type of food
- Providing Accuvein machines to relieve pain and support sleep and relaxation
- Provide sensory equipment to reduce anxiety and support mental health
- Provide recreational equipment like tablets and x-boxes and the Wi-Fi to run them to support engagement and combat boredom
- Provide cross-ward engagement opportunities to improve socialisation and combat loneliness
- Provide proper beds for parents to use to support their child.
- Providing goody bags with Tangles and small presents as part of their welcome experience to the ward
- Provide projection equipment and ceiling decoration for those confined to lying on their back much of the time

- Asking children what small things would make a difference to them and sourcing them.

At Home

- Helping children to transfer to home, improving patient care, reducing bed blocking and saving around £700,000 to the NHS per location. 20% of children in hospital don't need to be there.
- Providing co-ordination of transition arrangements.
- Working with parents and children at Home to support care and support at a scary time.
- Providing qualified expertise to support transfer and home treatment/care.
- Helping families by deploying volunteers to support shopping, cleaning and domestic chores.
- Supporting home adaptation and ensuring a positive and safe care environment.
- Providing connectivity and games consoles etc to ensure the child is connected to friends, family, school and other positive relationships
- Providing emotional support and including volunteer visitors and peer support from parents who have worn the T-shirt and can help and advice.



An average ward initial "full intervention" costs around £40,000 and benefits around 2500 children at a cost of less than £17 per child. 70% of those inputs will have continuing benefits for several years afterwards and typically ongoing input in years 2 and 3 will be around £10,000 per year. That means that a three-year intervention by Samuels Charity will cost around £62,000 and benefit 7500 children – a cost per child of just £8.27. Hugely important changes and outcomes for a small amount of money, but money which the NHS does not have, and deployed with our expertise and lived experience so as to bring optimum benefits.

Equally, it costs us around £65,000 to provide an At Home Care co-ordinator to support a caseload of 20 children/young people at a time, (a Band 5-6 Paediatric nurse) to around 200 throughout the year, using a caseload of 20 children as a base. That will in turn unblock beds, support other children's admissions, reduce failed transfers, improve ambulance and staff allocations and conservatively save the NHS around £700,000! Our priority is always seriously and terminally-ill children but there are ancillary benefits that are also important. We make a powerful contribution in lots of ways but especially for children and families directly affected by life-threatening and life limiting illness and conditions.

There is a real shortage of home support and so where home transfers do happen, they too often fail, and while families love having their child back with them, it's also a scary time and parents feel insecure and are often left very much on their own, to care for a very sick child. Support from our At Home Co-ordinator and from Samuels Charity, makes all the difference, especially to single parents and to those with little informal support.

We aim to work with hospitals and communities where there is no such support available. We do not duplicate and do not fund for hospital charities, whose focus is often around infrastructure and expensive treatment equipment, and we provide our At Home service where there is no such service, and we can make the most difference. There is a great deal still to do!

Our strategy is to link our "In Hospital" and "At Home" care and support to ensure consistency and effectiveness and reduce costs. In 2024-25 we will be working primarily in Wandsworth and with St George's Hospital Tooting (the largest in Europe). In 2025-26 we will add Milton Keynes University Hospital and add at least one new hub per year thereafter. Meanwhile our help and support to other children in Hospital in other areas continues as funds permit.

We are growing determinedly and realistically in the current environment. The need is increasing and while child mortality is reducing, the number of children with lifelong and life-threatening or life-limiting conditions has tripled in the last 20 years.

Testimonial from a volunteer

"I was incredibly moved to see how much difference we make to children and parents who are going through such a horrible experience. It felt really good to be part of making that happen"

Pandemic and further Economic impacts

Our experience of Covid was that it severely impacted our main methods of fundraising – via sponsored events and challenges – and reduced our income expectations enormously. Since then, the economic and fundraising crises have further challenged us and many other charities - and especially smaller ones like ours, where a large proportion of our funding is community based. An uncertain world impacts all of our thinking and makes us more cautious, including about our giving.

What that situation has done is to make us look carefully to develop more effective and more diverse funding approaches and to look at how we develop the work of the charity as a response, including looking more at the value of peer and other virtual and volunteer support. We are still on that journey, but we can now see the traction and momentum gained. In this report we also will share some of our future plans and ambitions.

Structure, Governance and Management

Trustees are approached personally, or advertised for. We have a clear process for recruitment, application, approval or rejection, induction/onboarding and development. A duly completed application form is required, including references, and a role and person specification is clearly outlined. All trustees are DBS checked (as are staff and volunteers) in line with our safeguarding and equal opportunities policies. Trustees are supplied with appropriate information ahead of their considered application for Trusteeship; they are appointed and supported in line with the charity constitution, the good trustee guide and other legislative guidance.

The Board of Trustees meets six times per year (3 face to face and 3 virtually) to fulfil their role in overseeing and directing the affairs of the charity, ensuring that it is well-run and delivers the charitable outcomes for which it is established. One of those meetings is an annual strategy day, when the Trustees review the overall strategy for the charity, including where we work and what we need to provide and offer. Trustees are committed to the Nolan principles of selflessness, integrity, objectivity, accountability, honesty and leadership. We currently have five Trustees and aim to add two more during the year to end may, especially across legal matters and senior paediatric.

We have struggled to develop our community fundraising by bringing in a part time fundraiser. It's a challenge with small resources to justify an expensive appointment and the risk of a lower salary is that we don't get the calibre or results we need. From July 2023 our CEO has been full time and takes much of the community fundraising within his role, supported by our experienced part-time Development Director (10 hrs per week) In late 2024-25 we will again seek to recruit a fundraiser as part of our income diversity planning. We are also working to establish two volunteer fundraising teams in Milton Keynes and South London.

Our CEO/founder has extensive Marketing and commercial experience, and has been running the charity for 8 years now and our Development Director has a strong track record and has previously run several charities as CEO, including a Hospice and at national level. We now employ a 27.5 hrs per week band 5 paediatric nurse to run our S London At Home project and are recruiting for a part-time admin support role to allow better and more cost-effective use of time.

As part of our development planning, we produce a two-year strategy set into a five-year frame of ambition, together with a two-year operational plan and fundraising plan. A rolling 12-month cash flow is maintained to ensure sustainability and advance finance planning.

Infrastructure and systems

To support our current strategy and development ambitions we use a CRM system for service monitoring and fundraising and use SharePoint to support good information sharing and joint working. We work remotely most of the time but have regular virtual Team Meetings and come together for one day per month face to face to maintain relationships and mutual accountabilities.

The aim is to balance growth and prudence, ambition and sustainability, and to ensure the systems and processes are developed in line with and slightly ahead of, those developments.

"The xbox you bought me has been amazing and not just for games on my own. I can play with school friends and use it to do a bit of schoolwork too!"

2023-24 activity and provision

Hospital Intervention and Collaboration Programme

Despite the usual struggle for income, we managed a wide range of inputs to support thousands of children. We always work to make best use of our limited resources. Even a little can make a big difference.



Over the last 2 years We decided to focus our efforts on two hospitals: St Georges Tooting, Wandsworth, (where we have a long association) and Milton Keynes University Hospital – where there is also need for intervention. That was to ensure better outcomes and not being so widely spread that it might dilute our effectiveness. Also, to develop the model of delivery for future replication.

We continued to work hard to reduce costs and overheads and to make sure that we were as effective – and cost-effective – as possible.

We've used our funding to make as much difference as possible. We were also encouraged to receive some additional grant funding

and our corporate support continues to increase.

The charity provided entertainment equipment including computer consoles, iPads and Android Tablets, DVD players, TV's, games and various other items for entertainment which was otherwise unavailable due to its cost to the children's wards, including at St George's Hospital in London and Milton Keynes Hospital, and elsewhere.

We had hoped to launch the At Home Project this year but we had not managed to raise sufficient funds to get it off the ground in 2023-4 and with reluctance, accepted that we would need to push that development back into 2024-25. The wonderful news is that we have managed to achieve that and that the project is now up and running, thanks to generous grant funding in particular.

Refer a Child Programme/At Home service

We also continue to occasionally support individual children that are going through treatment in other parts of the UK, either on a ward or at home, helping children who would otherwise not be able to have a gift without our support. Typically, a child will want and need an iPad or Tablet, a portable games console or other similar gift that they can use, on the wards or at home. There were just 4 children in 2023-24 who received a personal gift through this campaign. We expect to help more children in this way going forward.

As with the Hospital Intervention Programme, bringing some respite to the constant fear, worry and pain makes each day that little bit more acceptable and, with a more positive feeling, the children have a stronger and more resilient outlook. Reducing stress helps recovery – for children and for families, who feel more supported and less on their own.

2024-25 Provision – and other forward developments

Trustees remain concerned to move forward with a stronger ambition to help more children and to build our resources and fundraising to take us to the next level but are realistic about the challenge. That includes building a pipeline of funding from grant making trusts and statutory sources and to add capacity in line with development. Our aim is to have a community and corporate fundraiser, at least part time, in Milton Keynes and S London next financial year and will launch our Wandsworth based At Home Service in January 2025, as the first of several more over the next five years.

We are concerned to grow and meet the huge and increasing level of need in the context of a grossly underfunded NHS and shortfalls in local authority provision. We know our specific focus is much needed and highly effective – and provides a very positive return on investment for children. We are working to ensure we can evidence what we know, informally, that our interventions save substantially more money than they cost. We aim to make a case for local funding from local commissioners and as part of a social impact statement.

Provision in 2024-25 and beyond – In Hospital and At Home Services

By diversifying our income and steadily and realistically increasing our resources we plan to provide over £100,000 worth of direct support and including Hospital and At Home interventions where they will make the most difference.



We aim to bring in a total of £180,000 of income. That will be made up of £10,000 from statutory support, including CCG and health and Social Care, £70,000 from grants and trusts, £25,000 from Corporates and business, £65,000 from community events and sponsored challenges and £10,000 of traded income. We aim to develop capacity to deliver that on an incremental basis.

That means overall, we will directly and positively affect the experience of at least 6000 children in 2024/25 and especially transform the experience of 200 children on our At Home service.

We are also convening a meeting of aligned providers in 2025 to share good practice and to map gaps and agree ways of addressing those going forward.

In order to ensure sustainability and viability for the charity we will maintain a reserve of 3-6 months expenditure and deploy the balance of funding to maximum effect and impact.

Going forward

- We will aim then to grow by one location per year at a cost of around £60-£70,000 additional (In Hospital and At Home) in each of the next three years 2025 – 28.
- We want to expand our footprint and to offer services, within 10-15 years, in every country of the UK and in those hospitals and situations which most need our help and intervention. We will explore a “franchise and sharing” model to do so.
- We will work to map where there is the greatest need, (it’s difficult to find information from the NHS and its unfortunately not readily available otherwise but needs to be). So, one of our aims is to secure some funding towards that mapping and research.
- We are developing collaborative links with companies and manufactures to produce a “Sambox” (to cover/encase distressing and scary blood, Chemo and plasma bags hanging next to a child’s bed) with a

coloured box with a superhero or unicorn, butterfly etc image to 'power' that child towards better health and experience. That will be in production now in 2025 and we hope it will provide a tradeable income too.

- We are looking to commission a mobile sensory room to enable children to "escape" from the ward in a soundproofed and sensory environment that can be erected and moved to fit the needs of children and the ward regime. That will cost around £10,000. Again, the prototype will be in place in 2025.
- We want to develop a campaigning arm by 2027, to challenge poor practice and support positive change.
- We want to help develop collaborative working, including among children's nurses and NHS play professionals across regions and nationally to share best practice and helpful ways forward.
- We want to grow by between 30% and 50% per annum over the next three years to make as much difference as we can.

Fundraising

The Charity worked hard to increase provision during 2023-4 on its previous funding model and income for 2023-24 is up to at around £96,000. That 20% increase helped us to maintain provision levels and begin to further expand them. It's also a 12-month year against 17 months the previous year. 2024-25 projections are to lift income to around £180,000 and Expenditure to £160,000 – a £20,000 surplus - and maintain 3 -6 months reserve at around £50,000.

As indicated already, our previous fundraising approach had been to raise funds primarily through challenge events and sponsorship and especially relying upon the prodigious personal efforts of our founder, Martin Leib. We realised that this was not a realistic or helpful approach if we wanted to expand to meet the need and demand.



Given our level of resource and the fundraising environment, raising the sum of £96,000 last year, largely from such activities, was a creditable performance but will not sustain or develop the Charity going forward. Our plans are about diversification as much as expansion.

We undertook challenge events such as obstacle courses, 10K runs, Skydives and similar events. The Serpentine swim was our best event and raised almost £10,000 for us. The charity also had many members of the public take part in similar events, as well as receiving donations from members of the public and support from a growing number of local Corporate organisations.

We are further developing our corporate pipeline and use our corporate brochure and digital presentations to support expansion. We continue to invest in bids to grant making trusts, especially as our At Home Services develop and hope to leverage some Statutory support as well as increasing traded income through recycling schemes and sales of goods. We were delighted to receive support from The Farthing Trust, Albert Hunt Trust and, among others. We were especially grateful to receive income from another closing charity, Tenderheart. Those grant donations made possible the launch of the At Home Project.

Future fundraising development will further diversify our income streams and ensure sustainability and a working reserve to support the development of the charity and the increase of its provision. Provision will always be aligned with our income and subject to funding. We need to expand capacity and recruit at least one part time community fundraiser this year. Getting the calibre and remuneration package right is a major priority.

Financial Review

2023-24

As indicated above year under report remained challenging and perhaps more so than we had expected. Our newly recruited PT community fundraisers struggled even to break even and we reluctantly agreed to part company, turning instead to our CEO to shoulder the bulk of the fundraising, supported by Our Development Director. However, we were encouraged to receive more traction on applications to Grant making Trusts – especially for our At Home Project now launched in S London in January 2025. There's also a groundswell of community support too and we can see good progress.

Income for the year under report was £95,159; expenditure was £92,704 and that left us with a surplus of £2,455 for the year.

The majority of that funding was unrestricted funding (£79,548) and, with an incoming sum of unrestricted funding from the previous year of £81,777 meant that our free reserve at year end was £13,835.

Cash at Bank on 31.05.24 was £15,324.

That level of reserve last year constituted 2 months running costs Our aim is at least 2 months.

For comparison, 2022-23 was a 17-month year, whereas this and forward years will be 12 months.

2024- 25

Our reserve policy is to maintain free reserves equivalent to 3-6 months running costs, to ensure sustainability and our ability to respond to emerging need. That provides a platform for further development in 2024-25 and beyond. Our budget in 2024-25 provides for £160,000 of expenditure and a surplus of £25,000 providing a reserve of £50,000 or just under 4 months running costs.

As indicated above we aim to ensure a diversified income stream across Statutory, Grant, Corporate and Community income and to invest in each of those streams as part of our strategic and fundraising plan.

We continue to invest in additional skills and resources and are confident of the direction and pace of forward development. We remain keen to secure partners and funders at all levels to help us to make vital interventions and contributions to the care and support of children who are dying or in long term care.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Name: Martin Leib (chair)

Signature



Date 29/01/2025

Independent Examiner's Report to the Trustees of
SAMUEL'S CHARITY

Independent examiner's report to the trustees of SAMUEL'S CHARITY ('the Company')

I report to the charity trustees on my examination of the accounts of the Charitable Company for the period 1st June 2023 to 31st May 2024 which are set out on pages 14 to 18.

Responsibilities and basis of report

As the charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Suzanne Spicer
FCA
Spicer & Co UK Limited
Staple House
5 Eleanor's Cross
Dunstable
Bedfordshire
LU6 1SU

Date: 29.01.2025

SAMUEL'S CHARITY

Statement of Financial Activities for the Period 1st June 2023 to 31st May 2024

	Notes	01.06.23- 31.05.24 Unrestricted Funds £	01.06.23- 31.05.24 Restricted Funds £	01.06.23- 31.05.24 Total Funds £	01.01.22- 31.05.23 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		79,256	15,611	94,867	72,774
Grants		-	-	-	9,000
Sale of merchandise		269	-	269	-
Interest receivable		23	-	23	3
		<u>79,548</u>	<u>15,611</u>	<u>95,159</u>	<u>81,777</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		61,265	-	61,265	56,793
Management and support costs		14,988	15,611	30,599	33,341
Finance costs		160	-	160	709
Governance costs		<u>680</u>	<u>-</u>	<u>680</u>	<u>863</u>
Total		<u>77,093</u>	<u>15,611</u>	<u>92,704</u>	<u>91,706</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>2,455</u>	<u>-</u>	<u>2,455</u>	<u>(9,926)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>11,380</u>	<u>-</u>	<u>11,380</u>	<u>21,309</u>
TOTAL FUNDS CARRIED FORWARD		<u>13,835</u>	<u>-</u>	<u>13,835</u>	<u>11,380</u>

CONTINUING OPERATIONS:

All income and expenditure derive from continuing activities.

All gains and losses recognised in the period are included above.

SAMUEL'S CHARITY

Balance Sheet
At 31 May 2024

	Notes	31.05.24 Unrestricted funds £	31.05.23 Unrestricted funds £
CURRENT ASSETS			
Debtors	3	586	503
Cash at bank		<u>15,324</u>	<u>13,031</u>
		15,910	13,534
 CREDITORS			
Amounts falling due within one year	4	(2,075)	(2,154)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>13,835</u>	<u>11,380</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES		 13,835	 11,380
		<hr/>	<hr/>
NET ASSETS		<u>13,835</u>	<u>11,380</u>
 FUNDS	5		
Unrestricted funds		<u>13,835</u>	<u>11,380</u>
 TOTAL FUNDS		<u>13,835</u>	<u>11,380</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies for the period ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on

29/01/2025

..... and were signed on its behalf by:



.....
M Leib - Trustee

SAMUEL'S CHARITY

Notes to the Financial Statements for the Period Ended 31 May 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011, and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention.

Income

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

Expenditure

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

Taxation

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

Fund accounting

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

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

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

SAMUEL'S CHARITY

Notes to the Financial Statements - continued
for the Period Ended 31 May 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

	31.05.24	31.05.23
	£	£
Trustees' expenses	<u>-</u>	<u>-</u>

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.24	31.05.23
	£	£
VAT due from HMRC	550	503
Trade Debtors	<u>36</u>	<u>-</u>
	<u>586</u>	<u>503</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.05.24	31.05.23
	£	£
Taxation costs	1,225	1,134
Accruals and deferred income	<u>850</u>	<u>1,020</u>
	<u>2,075</u>	<u>2,154</u>

5. MOVEMENT IN FUNDS

	At 1.06.23	Net movement in funds	At 31.05.24
	£	£	£
Unrestricted funds			
General fund	11,380	2,455	13,835
	<u>11,380</u>	<u>2,455</u>	<u>13,835</u>
TOTAL FUNDS	<u>11,380</u>	<u>2,455</u>	<u>13,835</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	95,159	(92,704)	2,455
	<u>95,159</u>	<u>(92,704)</u>	<u>2,455</u>
TOTAL FUNDS	<u>95,159</u>	<u>(92,704)</u>	<u>2,455</u>

SAMUEL'S CHARITY

Notes to the Financial Statements - continued for the Period Ended 31 May 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.06.23 £	Net movement in funds £	At 31.05.24 £
Unrestricted funds			
General fund	21,309	(9,929)	11,380
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>21,309</u>	<u>(9,929)</u>	<u>11,380</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,777	(91,706)	(9,929)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>81,777</u>	<u>(91,706)</u>	<u>(9,929)</u>

6. RELATED PARTY DISCLOSURES

Martin Leib, a trustee, was paid £34,050 (2023-£18,082) for services rendered to the charity in the year.

7. STAFF COSTS

	31.05.24 £	31.05.23 £
Wages and Salaries	-	9,333
	<hr/>	<hr/>
	-	9,333

The average number of employees during the year was as follows:

	31.05.24	31.05.23
Fundraising	0	1
	<hr/>	<hr/>

No employee received emoluments in excess of £60,000. Non-PAYE staff costs amounted to £44,927 (2023-£31,093).