

**St Sampson's Centre**  
**Unaudited Financial Statements**  
**30 September 2023**

**TNE ACCOUNTING LTD**  
Chartered accountants  
Unit 19b Escrick Business Prk  
York  
YO19 6FD

# **St Sampson's Centre**

## **Financial Statements**

**Period from 11 May 2022 to 30 September 2023**

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# St Sampson's Centre

## Partners' Annual Report

### Period from 11 May 2022 to 30 September 2023

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The partners present their report and the unaudited financial statements of the charity for the period ended 30 September 2023.

#### Reference and administrative details

**Registered charity name** St Sampson's Centre

**Charity registration number** 1198921

**Principal office** Church Street  
York  
YO1 8BE  
England

#### The partners

Ms J Clerkin	(Appointed 29 April 2024)
Ms R E Potter	(Appointed 11 May 2022)
Mr M R Kirby	(Appointed 22 May 2022)
Ms S F Hutchinson	(Appointed 11 May 2022)
Mr G Hutchinson	(Appointed 11 May 2022)

**Independent examiner** A J Brown Chartered Accountant  
Unit 19b Escrick Business Prk  
York  
YO19 6FD

#### Structure, governance and management

##### Governing Document

The organisation is a registered Charitable Incorporated Organisation established by Constitution operating under the Charity Commission and therefore subject to Charity Law. The Constitution sets down the objects and procedures of the charity with membership limited to the trustees of the Charity.

##### Trustees Appointment Induction and Training

The Charity Trustees for the purposes of Charity Law are also known as members of The Management Committee under the Constitution. The Trustees are elected at the Annual General Meeting or co-opted as vacancies arise. The Trustees are elected in three year terms and meet at least every few months to decide on major issues and leave the day to day running of the Charity to the warden although several of the Trustees are available at the Centre several times a week. With reference to Trustees induction and training most trustees are already familiar with the practical work of the charity however other committee members are available to help any new trustees with their duties and responsibilities.

##### Risk Management

The Trustee review the major risks to which the Charity is exposed and implemented systems and procedures to mitigate the risks which include compliance with health and safety, staffing, volunteers and visitors to the Centre.

# **St Sampson's Centre**

## **Partners' Annual Report** *(continued)*

**Period from 11 May 2022 to 30 September 2023**

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### **Objectives and activities**

The Charity was registered under the Charities Acts on 11th May 2022 as a Charitable Incorporated Organisation and took over all the assets and liabilities of another charity St Sampson's Social Centre for Old People, York with Charity Registered Number 512134 as of 30th September 2022 and commenced activities on 1st October 2022. The objectives of the Charity are the provision of a centre which will provide or assist in the provision of facilities for recreation or other leisure-time occupation in the interests of social welfare for persons in and around York who have need of such facilities by reason of their age, infirmity or disability with the object of improving their conditions of life.

The Charity operates from The St Sampsons Church in the centre of York and attracts hundreds of persons every day seeking relaxation, companionship and refreshment. We are constantly striving to improve the facilities provided and this is only possible through the dedication and hard work of our many volunteers and warden. We very much appreciate their commitment and continued support.

### **Achievements and performance**

The total incoming resources for the year were £316,409 including the net transfer of assets and liabilities from St Sampson Social Centre for Old People York totalling £130,107. The total expenditure for the year was £196,572. The main income of the Charity excluding the net donation from the other Charity is received for providing refreshments at the Centre which totalled £144,301. The overall excess of income over expenditure was £119,837 (including the net incoming transfer of £130,107). The management committee exercise prudent financial control whilst striving to maintain the Centre to the highest standards.

### **Financial review**

#### **Principal Funding Sources**

The main income for the Charity is from providing refreshments at the Centre as well as operating a shop and staging fundraising events such as raffles and jumble sales.

#### **Investment Policy**

The Trustees consider that minimal risk should be taken with the Charity funds and therefore monies on hand are invested in cash deposits where monies are readily available if needed. The interest earned in the year totalled £7025. There are no restrictions on the charity's power to invest.

#### **Reserves Policy**

The Charity considers that sufficient reserves should be held to ensure its continuation and to meet any unexpected costs and in particular those relating to the maintenance and repairs under the terms of the lease which could be considerable because of the costs involved in repairing such an old building. The Trustees have created a designated fund to set aside monies for this specific purpose for the repairs to the building and transfer monies when considered necessary. The trustees consider that funds amounting to six months normal expenditure plus funds for specific projects should be maintained.

# **St Sampson's Centre**

## **Partners' Annual Report** *(continued)*

### **Period from 11 May 2022 to 30 September 2023**

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The partners' annual report was approved on 10 July 2024 and signed on behalf of the board of trustees by:

Ms R E Potter  
Partner

# **St Sampson's Centre**

## **Independent Examiner's Report to the Partners of St Sampson's Centre**

### **Period from 11 May 2022 to 30 September 2023**

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I report to the partners on my examination of the financial statements of St Sampson's Centre ('the charity') for the period ended 30 September 2023.

#### **Responsibilities and basis of report**

As the partners of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

A J Brown  
Chartered Accountant  
Independent Examiner

Unit 19b Escrick Business Prk  
York  
YO19 6FD

# St Sampson's Centre

## Statement of Financial Activities

Period from 11 May 2022 to 30 September 2023

Period from 11 May 22 to 30 Sep 23				
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	156,010	904	156,914
Charitable activities	5	144,301	—	144,301
Other trading activities	6	8,019	—	8,019
Investment income	7	7,025	—	7,025
Other income	8	150	—	150
<b>Total income</b>		<u>315,505</u>	<u>904</u>	<u>316,409</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	196,572	—	196,572
<b>Total expenditure</b>		<u>196,572</u>	<u>—</u>	<u>196,572</u>
<b>Net income and net movement in funds</b>		<u>118,933</u>	<u>904</u>	<u>119,837</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		—	—	—
<b>Total funds carried forward</b>		<u>118,933</u>	<u>904</u>	<u>119,837</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

# St Sampson's Centre

## Statement of Financial Position

30 September 2023

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	Note	30 Sep 23 £
<b>Current assets</b>		
Stocks	16	3,330
Cash at bank and in hand		<u>119,212</u>
		122,542
 <b>Creditors: amounts falling due within one year</b>	17	<u>2,705</u>
<b>Net current assets</b>		<u>119,837</u>
<b>Total assets less current liabilities</b>		<u>119,837</u>
<b>Net assets</b>		<u><u>119,837</u></u>
 <b>Funds of the charity</b>		
Restricted funds		904
Unrestricted funds		<u>118,933</u>
<b>Total charity funds</b>	20	<u><u>119,837</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 10 Jul 24, and are signed on behalf of the board by:

Mr M R Kirby  
Partner

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The notes on pages 8 to 14 form part of these financial statements.



# St Sampson's Centre

## Statement of Cash Flows

Period from 11 May 2022 to 30 September 2023

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	30 Sep 23 £
<b>Cash flows from operating activities</b>	
Net income	119,837
<i>Adjustments for:</i>	
Other interest receivable and similar income	(7,025)
Accrued expenses	2,705
<i>Changes in:</i>	
Stocks	(3,330)
Cash generated from operations	112,187
Interest received	7,025
Net cash from operating activities	<u>119,212</u>
<b>Net increase in cash and cash equivalents</b>	119,212
<b>Cash and cash equivalents at beginning of period</b>	—
<b>Cash and cash equivalents at end of period</b>	<u>119,212</u>

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The notes on pages 8 to 14 form part of these financial statements.

# St Sampson's Centre

## Notes to the Financial Statements

Period from 11 May 2022 to 30 September 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Church Street, York, YO1 8BE, England.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

Estimations are made in the accounts where the exact amounts are not known typically accruals and cost of stocks based upon the past and any known factors.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the partners for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

Period from 11 May 2022 to 30 September 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

Period from 11 May 2022 to 30 September 2023

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### 3. Accounting policies *(continued)*

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

Period from 11 May 2022 to 30 September 2023

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### 3. Accounting policies *(continued)*

#### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
General Donations	21,913	—	21,913
Donations from Another Charity	129,203	904	130,107
<b>Grants</b>			
Grants receivable re wages	4,894	—	4,894
	<u>156,010</u>	<u>904</u>	<u>156,914</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	<u>144,301</u>	<u>144,301</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>8,019</u>	<u>8,019</u>

### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,025</u>	<u>7,025</u>

### 8. Other income

	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>150</u>	<u>150</u>

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

Period from 11 May 2022 to 30 September 2023

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds
	£	2023
	£	£
Cafe & Shop	148,930	148,930
Support costs	47,642	47,642
	<u>196,572</u>	<u>196,572</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds
	£	£	2023
	£	£	£
Cafe & Shop	148,930	43,798	192,728
Governance costs	–	3,844	3,844
	<u>148,930</u>	<u>47,642</u>	<u>196,572</u>

### 11. Analysis of support costs

	Analysis of support costs activity 1	Total 2023
	£	£
Staff costs	39,858	39,858
Premises	14	14
Communications and IT	365	365
General office	1,221	1,221
Other general costs	2,340	2,340
	<u>43,798</u>	<u>43,798</u>

### 12. Net income

Net income is stated after charging/(crediting):

	30 Sep 23
	£
Operating lease rentals	<u>10,500</u>

### 13. Independent examination fees

	Period from 11 May 22 to 30 Sep 23
	£
Fees payable to the independent examiner for:	
Independent examination of the financial statements	1,800
Other financial services	2,046
	<u>3,846</u>

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

### Period from 11 May 2022 to 30 September 2023

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#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 11 May 22 to 30 Sep 23 £
Wages and salaries	90,861
Employer contributions to pension plans	3,116
	<u>93,977</u>

The average head count of employees during the period was 7.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 15. Trustee remuneration and expenses

No remuneration or expenses were paid to any trustee during the year.

#### 16. Stocks

	30 Sep 23 £
Finished goods and goods for resale	1,577
Non-resale stock - desc in a/cs	1,753
	<u>3,330</u>

#### 17. Creditors: amounts falling due within one year

	30 Sep 23 £
Accruals and deferred income	2,705

#### 18. Finance leases and hire purchase contracts

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,116.

# St Sampson's Centre

## Notes to the Financial Statements *(continued)*

Period from 11 May 2022 to 30 September 2023

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 11 May 2022 £	Income £	Expenditure £	Transfers £	At 30 September 2023 £
Unrestricted - General funds	—	315,505	(196,572)	(100,000)	18,933
Designated - Building Fund	—	—	—	100,000	100,000
	<u>—</u>	<u>315,505</u>	<u>(196,572)</u>	<u>—</u>	<u>118,933</u>

#### Restricted funds

	At 11 May 2022 £	Income £	Expenditure £	Transfers £	At 30 September 2023 £
Restricted - Small Specific Funds	—	904	—	—	904
	<u>—</u>	<u>904</u>	<u>—</u>	<u>—</u>	<u>904</u>

### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	121,638	904	122,542
Creditors less than 1 year	(2,705)	—	(2,705)
<b>Net assets</b>	<u>118,933</u>	<u>904</u>	<u>119,837</u>

### 22. Analysis of changes in net debt

	At 11 May 2022 £	Cash flows £	At 30 Sep 2023 £
Cash at bank and in hand	—	119,212	119,212
	<u>—</u>	<u>119,212</u>	<u>119,212</u>