

CHARITY REGISTRATION NUMBER: 1198921

St Sampson's Centre

Unaudited Financial Statements

For The Year ended 30th September 2024

St Sampson's Centre
Financial Statements
For the year ended 30 September 2024

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St Sampson's Centre

Trustees' Annual Report

For the year ended 30 September 2024

The trustees' present their report and the unaudited financial statements of the charity for the year ended 30th September 2024.

Reference and administrative details

Registered charity name	St Sampson's Centre
Charity registration number	1198921
Principal office	Church Street, York, YO1 8BE

The trustees

Ms R E Potter

Mr M R Kirby

Mr G Hutchinson

Ms S F Hutchinson

Ms J Clerkin

Mr D Ormondroyd

Mr M C Fox

resigned 9th December 2024

appointed 29th April 2024

appointed 9th December 2024

appointed 9th December 2024

Independent examiner

A J Brown FCA
Unit 19B
Escrick Business Park
York

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

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 Centre Manager 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

to mitigate the risks which include compliance with health and safety, staffing, volunteers and visitors to the Centre.

St Sampson's Centre
Trustees' Annual Report continued
For the year ended 30 September 2024

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 leisuretime 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. The Charity is constantly striving to improve the facilities provided and this is only possible through the dedication and hard work of our many volunteers and management team. We very much appreciate their commitment and continued support.

Achievements and performance

The total incoming resources for the year were £219,469 (2023 £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 £200,615 (2023 £196,572). The main income of the Charity is received for providing refreshments at the Centre which totalled £136,748 (2023 £144,301). The overall excess of income over expenditure was £18,854 (2023 £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 streams for the Charity are from receiving donations and grants, providing refreshments at the Centre 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 £4,889 (2023 £7,025). 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.

The trustees' annual report was approved on 10th February 2025 and signed on behalf of the board of trustees by:

Ms R E Potter
Trustee

St Sampson's Centre

Independent Examiner's Report to the Partners of St Sampson's Centre For the year ended 30 September 2024

I report to the trustees on my examination of the financial statements of St Sampson's Centre ('the charity') for the period ended 30 September 2024.

Responsibilities and basis of report

As the trustees 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

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 FCA
Independent Examiner
Unit 19b Escrick Business Prk
York
YO19 6FD

St Sampson's Centre
Statement of Financial Activities
For the year ended 30 September 2024

30-Sep-24 30-Sep-23

	Note	Unrestrict ed funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations, legacies & grants	4	65430		65430	156,914
Charitable activities	5	136748		136748	144,301
Fundraising activities	6	12402		12402	8,019
Investment income	7	4889		4889	7,025
Other income	8	0		0	150
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		219469		219469	316,409
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure					
Expenditure on charitable activities	9,10	197619		197619	192,728
Governance costs		2996		2996	3,844
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		200615		200615	196,572
		<hr/>	<hr/>	<hr/>	<hr/>
Net income and net movement in funds					
		18,854		18,854	119837
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward		118933	904	119837	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		137,787	904	138,691	119837
		<hr/>	<hr/>	<hr/>	<hr/>

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

St Sampson's Centre
Statement of Financial Position
30 September 2024

	Note	30-Sep-24	30-Sep-23
Current assets			
Stocks	16	3804	3,330
Cash at bank and in hand		136387	119,212
		<u>140191</u>	<u>122,542</u>
Creditors: amounts falling due within one year	17	1500	2,705
		<u>138691</u>	<u>119,837</u>
Net current assets			
		<u>138691</u>	<u>119,837</u>
Total assets less current liabilities			
		<u>138691</u>	<u>119,837</u>
Net assets		<u>138691</u>	<u>119,837</u>
Funds of the charity			
Restricted Funds		904	904
Unrestricted funds		137787	118,933
		<u>138,691</u>	<u>119,837</u>
Total charity funds	19-20	<u>138,691</u>	<u>119,837</u>

These financial statements were approved by the board of trustees and authorised for issue on 10th February 2025, and are signed on behalf of the board by:

Mr M R Kirby
Trustee

St Sampson's Centre
Statement of Cash Flows
For the year ended 30 September 2024

	30-Sep-24	30-Sep-23
Cash flows from operating activities		
Net income	18,854	119,837
<i>Adjustments for:</i>		
Other interest receivable and similar income	-4,889	-7,025
Accrued expenses	-1,205	2,705
<i>Changes in:</i>		
Stocks	-474	-3,330
Cash generated from operations	12,286	112,187
Interest received	4,889	7,025
Net cash from operating activities	17,175	119,212
Net increase in cash and cash equivalents	17,175	119,212
Cash and cash equivalents at beginning of period	119,212	—
Cash and cash equivalents at end of period	136,387	119,212

St Sampson's Centre

Notes to the Financial Statements

For the year ended 30 September 2024

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.

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 are 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.

St Sampson's Centre

Notes to the Financial Statements

For the year ended 30 September 2024

Incoming resources (continued)

* 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.

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.

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
For the year ended 30 September 2024

4. Donations Legacies & Grants

Donations	Unrestrict ed Funds	Total Funds 2024	Total Funds 2023
General Donations	30361	30361	21913
Donations from Another Charity			130107
Grants			
Grants receivable	35069	35069	4894
totals	<u>65430</u>	<u>65430</u>	<u>156914</u>

5. Charitable activities

	Unrestrict ed Funds	Total 2024	Total 2023
Sale of goods as part of charitable activities	136748	136748	144301

6. Other trading activities

	Unrestrict ed Funds	Total 2024	Total 2023
Fundraising events	12402	12402	8019

7. Investment income

	Unrestrict ed Funds	Total 2024	Total 2023
Bank interest received	4889	4889	7025

8. Other income

	Unrestrict ed Funds	Total 2024	Total 2023
Other Income	0	0	150

9. Expenditure on charitable activities by fund

	Unrestrict ed Funds	Total 2024	Total 2023
Cafe & Establishment costs	131919	131919	132073
Support Costs	65700	65700	60655
Governance Costs	<u>2996</u>	<u>2996</u>	<u>3844</u>
	<u>200615</u>	<u>200615</u>	<u>196572</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total funds 2023
Cafe & Establishment costs	131919	65700	197619	192728
Governance Costs	<u>131919</u>	<u>2996</u>	<u>200615</u>	<u>196572</u>

St Sampson's Centre
Notes to the Financial Statements
For the year ended 30 September 2024

11. Analysis of support costs	30-Sep-24	30-Sep-23
Staff costs	60546	56715
Repairs	1936	14
Communications and IT	368	365
General office	1384	1221
Miscellaneous costs	<u>1466</u>	<u>2340</u>
	<u>65700</u>	<u>60655</u>
12. Net income	30-Sep-24	30-Sep-23
Net income is stated after charging/(crediting):		
Operating lease rentals	10556	<u>10500</u>
13. Independent examination fees	30-Sep-24	30-Sep-23
Fees payable to the independent examiner for:		
Independent examination of the financial	1500	1800
Other financial services	<u>1496</u>	<u>2046</u>
	<u>2996</u>	<u>3846</u>
14. Staff costs	30-Sep-24	30-Sep-23
Wages & Salaries	95313	90861
Employer contributions to pension plans	<u>3200</u>	<u>3116</u>
	<u>98513</u>	<u>93977</u>
The average number of employees during the period was 9 (2023 7)		
No employee received employee benefits of more than £60,000 during either of the two periods		
15. Trustee remuneration and expenses		
No remuneration or expenses were paid to any trustee during the two periods.		
16. Stocks	30-Sep-24	30-Sep-23
Goods for resale	1904	1577
Non resale stock	<u>1900</u>	<u>1753</u>
	<u>3804</u>	<u>3330</u>
17. Creditors: amounts falling due within one year	30-Sep-24	30-Sep-23
Accruals	1500	2705
18. Pensions and other post retirement benefits		
Defined contribution plans	30-Sep-24	30-Sep-23
The amount recognised as an expense in relation to defined contribution plans was:	3200	3116

St Sampson's Centre
Notes to the Financial Statements
For the year ended 30 September 2024

19. Analysis of charitable funds	B/FWD	Income	Expenditure	30-Sep-24	30-Sep-23
Unrestricted funds					
General Fund	18933	219469	200615	37787	18933
Designated - Building Fund	<u>100000</u>			<u>100000</u>	<u>100000</u>
	<u>118933</u>	219469	200615	<u>137787</u>	<u>118933</u>
Restricted funds					
Small Specific Funds	904			904	904

20. Analysis of net assets between funds	Unrestricted	Restricted	Total 2024	Total 2023
Current assets	139287	904	140191	122542
Creditors less than 1 year	<u>1500</u>		<u>1500</u>	<u>2705</u>
Net assets	<u>137787</u>	904	<u>138691</u>	<u>119837</u>

21. Analysis of changes in net debt	B/ Fwd	Cash flows	At 30 Sep 20 24	At 30 Sep 20 23
Cash at bank and in hand	119212	17175	136387	119212