

CHARITY REGISTRATION NUMBER: 512134

**St Sampson's Social Centre for Old People, York**  
**Unaudited Financial Statements**  
**30 September 2020**

**A J BROWN**

Chartered accountant  
Unit 19B  
Escrick Business Park  
York  
YO19 6FD

# **St Sampson's Social Centre for Old People, York**

## **Financial Statements**

**Year ended 30 September 2020**

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# **St Sampson's Social Centre for Old People, York**

## **Trustees' Annual Report**

**Year ended 30 September 2020**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

### **Reference and administrative details**

**Registered charity name** St Sampson's Social Centre for Old People, York

**Charity registration number** 512134

**Principal office** YO1 2BE

### **The trustees**

Rev S Nightingale  
Mr M R Kirby  
Col C Robinson  
Mr D Hopton

**Company secretary** R Whittaker

**Accountants** A J Brown  
Chartered accountant  
Unit 19B  
Escrick Business Park  
York  
YO19 6FD

### **Structure, governance and management**

#### **Governing Document**

The organisation is a charity established by Constitution and registered under the Charity Commission and therefore subject to Charity Law. The Constitution sets down the objects and procedures of the charity with membership open to all persons aged 60 and over.

#### **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 by the Committee with the Chaplain of St Sampsons being an ex officio member 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 Management Committee has reviewed 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 of staff, volunteers and visitors to the Centre.

# **St Sampson's Social Centre for Old People, York**

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

**Year ended 30 September 2020**

### **Objectives and activities**

The objectives of the Charity are the provision of a centre which will provide or assist in the provision of facilities for the social and physical welfare of persons who have need of such facilities by reason of age, infirmity, disability or handicap (whether physical or mental) with the object of improving their conditions and quality of life. The Charity operates from the St Sampsons Church in the centre of York which is open to all persons over sixty years of age and attracts hundreds of over Sixties 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 £174,978 as compared with the previous year of £209,705. The main income is received for providing refreshments at the Centre which totalled £90,110 as compared to last year of £177,029 the fall due to the current coronavirus situation. The overall excess of income over expenditure for the year was £3,957 as compared to last year where there was an excess of expenditure over income of £1285 and as always the management committee continue to exercise prudent financial control whilst striving to maintain the Centre to the highest standards.

### **Financial review**

#### **Principal Funding Sources**

The Charity generates its main income from providing refreshments at the Centre as well as operating a shop and staging fundraising events such as raffles.

#### **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 and bonds where monies are readily available if needed. The interest earned in the year totalled £1,322 (2019 £983). 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 6<sup>th</sup> May 2021 and signed on behalf of the board of trustees by:

Mr M R Kirby  
Trustee

# **St Sampson's Social Centre for Old People, York**

## **Independent Examiner's Report to the Trustees of St Sampson's Social Centre for Old People, York**

**Year ended 30 September 2020**

I report on the financial statements for the year ended 30 September 2020, which comprise the statement of financial activities, statement of financial position and the related notes.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements. The 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:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Directions 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 next statement.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J BROWN  
Chartered accountant

Unit 19B  
Escrick Business Park  
York  
YO19 6FD

# St Sampson's Social Centre for Old People, York

## Statement of Financial Activities

30 September 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	64,341	9,955	<b>74,296</b>	11,213
Charitable activities	5	95,312	–	<b>95,312</b>	188,420
Other trading activities	6	1,328	–	<b>1,328</b>	4,124
Investment income	7	1,322	–	<b>1,322</b>	983
Other income	8	2,720	–	<b>2,720</b>	4,965
<b>Total income</b>		<u>165,023</u>	<u>9,955</u>	<u><b>174,978</b></u>	<u>209,705</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	161,066	9,955	<b>171,021</b>	210,990
<b>Total expenditure</b>		<u>161,066</u>	<u>9,955</u>	<u><b>171,021</b></u>	<u>210,990</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>3,957</u>	<u>–</u>	<u><b>3,957</b></u>	<u>(1,285)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		131,989	904	<b>132,893</b>	134,178
<b>Total funds carried forward</b>		<u>135,946</u>	<u>904</u>	<u><b>136,850</b></u>	<u>132,893</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 6 to 13 form part of these financial statements.

# St Sampson's Social Centre for Old People, York

## Statement of Financial Position

30 September 2020

		2020		2019
		£	£	£
<b>Current assets</b>				
Stocks	17	2,614		3,267
Investments	18	114,855		124,668
Cash at bank and in hand		22,276		7,574
		<u>139,745</u>		<u>135,509</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>2,895</u>		<u>2,616</u>
<b>Net current assets</b>			<b>136,850</b>	<b>132,893</b>
<b>Total assets less current liabilities</b>			<b>136,850</b>	<b>132,893</b>
<b>Net assets</b>			<b>136,850</b>	<b>132,893</b>
<b>Funds of the charity</b>				
Restricted funds			<b>904</b>	904
Unrestricted funds			<b>135,946</b>	131,989
<b>Total charity funds</b>	21		<b>136,850</b>	<b>132,893</b>

These financial statements were approved by the board of trustees and authorised for issue on 6<sup>th</sup> May 2021 and are signed on behalf of the board by:

Rev S Nightingale  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

# **St Sampson's Social Centre for Old People, York**

## **Notes to the Financial Statements**

**Year ended 30 September 2020**

### **1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is YO1 2BE.

### **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.

#### **Disclosure exemptions**

The charity has taken advantage of the exemptions under FRS 102 para 1.12 where no cashflow statement is required and no details of financial instruments have been presented.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the management to make judgements, estimates and assumptions that effect the amounts reported. These estimates and judgements are continually reviewed to ensure they are reasonable under the circumstance.

#### **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 trustees 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 Social Centre for Old People, York**

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

### **Year ended 30 September 2020**

#### **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**

Resources expended are recognised in the year in which the liability is incurred. Fundraising costs are costs incurred in seeking voluntary contributions. Support costs are those incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with compliance and statutory requirements.

##### **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.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# **St Sampson's Social Centre for Old People, York**

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

**Year ended 30 September 2020**

### **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 Social Centre for Old People, York

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

Year ended 30 September 2020

### 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 2020 £
<b>Donations</b>			
General Donations	18,931	9,955	<b>28,886</b>
Chapel Donations	—	—	—
<b>Grants</b>			
Grants receivable council	25,000	—	<b>25,000</b>
Grants receivable wages	20,410	—	<b>20,410</b>
	<u>64,341</u>	<u>9,955</u>	<u><b>74,296</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
General Donations	11,128	—	11,128
Chapel Donations	—	85	85
<b>Grants</b>			
Grants receivable council	—	—	—
Grants receivable wages	—	—	—
	<u>11,128</u>	<u>85</u>	<u>11,213</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sale of goods/services as part of direct charitable activities	<u>95,312</u>	<u><b>95,312</b></u>	<u>188,420</u>	<u>188,420</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	<u>1,328</u>	<u><b>1,328</b></u>	<u>4,124</u>	<u>4,124</u>

# St Sampson's Social Centre for Old People, York

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

Year ended 30 September 2020

### 7. Investment income

	Unrestricted Funds	<b>Total Funds 2020</b>	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	<u>1,322</u>	<u>1,322</u>	<u>983</u>	<u>983</u>

### 8. Other income

	Unrestricted Funds	<b>Total Funds 2020</b>	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Other income	<u>2,720</u>	<u>2,720</u>	<u>4,965</u>	<u>4,965</u>

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

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2020</b>
	£	£	£
Sale of Goods & Services	119,113	9,955	<b>129,068</b>
Support costs	<u>41,953</u>	<u>—</u>	<u><b>41,953</b></u>
	<u>161,066</u>	<u>9,955</u>	<u><b>171,021</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Sale of Goods & Services	167,382	—	167,382
Support costs	<u>43,608</u>	<u>—</u>	<u>43,608</u>
	<u>210,990</u>	<u>—</u>	<u>210,990</u>

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

	Activities undertaken directly	Support costs	<b>Total funds 2020</b>	Total fund 2019
	£	£	£	£
Sale of Goods & Services	129,068	39,027	<b>168,095</b>	208,112
Governance costs	<u>—</u>	<u>2,926</u>	<u><b>2,926</b></u>	<u>2,878</u>
	<u>129,068</u>	<u>41,953</u>	<u><b>171,021</b></u>	<u>210,990</u>

# St Sampson's Social Centre for Old People, York

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

Year ended 30 September 2020

### 11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2020 £	Total 2019 £
Staff costs	33,510	<b>33,510</b>	31,030
Communications and IT	144	<b>144</b>	791
General office	708	<b>708</b>	455
Other costs	4,666	<b>4,666</b>	8,454
	<u>39,028</u>	<u><b>39,028</b></u>	<u>40,730</u>

### 12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Operating lease rentals	<u><b>6,675</b></u>	<u>8,900</u>

### 13. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>2,925</b></u>	<u>2,880</u>

### 14. Staff costs

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

	2020 £	2019 £
Wages and salaries	<b>72,917</b>	66,350
Employer contributions to pension plans	<u><b>2,444</b></u>	<u>2,211</u>
	<u><b>75,361</b></u>	<u>68,561</u>

The average head count of employees during the year was 14 (2019: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Warden & Caretaker	<b>1</b>	1
Cleaners & Kitchen Staff	<u><b>10</b></u>	<u>8</u>
	<u><b>11</b></u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

None of the trustees are employees of the charity and therefore no remuneration or expenses were paid to the trustees.

### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees.

# St Sampson's Social Centre for Old People, York

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

### Year ended 30 September 2020

#### 16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 October 2019 and 30 September 2020	<u>11,157</u>	<u>12,529</u>	<u>23,686</u>
<b>Depreciation</b>			
At 1 October 2019 and 30 September 2020	<u>11,157</u>	<u>12,529</u>	<u>23,686</u>
<b>Carrying amount</b>			
At 30 September 2020	<u>—</u>	<u>—</u>	<u>—</u>
At 30 September 2019	<u>—</u>	<u>—</u>	<u>—</u>

#### 17. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>2,614</u>	<u>3,267</u>

#### 18. Investments

	2020 £	2019 £
Investment in bonds & fixed rate deposit accounts	<u>114,855</u>	<u>124,668</u>

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

	2020 £	2019 £
Other creditors	<u>2,895</u>	<u>2,616</u>

#### 20. 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 £2,444 (2019: £2,211).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 October 2019 £	Income £	Expenditure £	At 30 September 2020 £
General funds	31,989	165,023	(161,066)	<u>35,946</u>
Designated General Fund	100,000	—	—	<u>100,000</u>
	<u>131,989</u>	<u>165,023</u>	<u>(161,066)</u>	<u>135,946</u>

# St Sampson's Social Centre for Old People, York

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

Year ended 30 September 2020

### 21. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 October 2019	Income	Expenditure	At 30 September 2020
	£	£	£	£
Restricted Funds	<u>904</u>	<u>9,955</u>	<u>(9,955)</u>	<u>904</u>

Restricted funds are funds which have been received for a specific purpose and therefore any expenditure is made according to the specific requests of the donors or in accordance with the purpose of raising the funds. All restricted funds received are dealt with in the above as the relevant funds are only small.

### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Investments	114,855	—	<b>114,855</b>
Current assets	24,890	904	<b>25,794</b>
Creditors less than 1 year	<u>(2,895)</u>	<u>—</u>	<u><b>(2,895)</b></u>
<b>Net assets</b>	<u>136,850</u>	<u>904</u>	<u><b>137,754</b></u>

### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Later than 5 years	<u><b>10,500</b></u>	<u>10,500</u>