

**CHARITY REGISTRATION NUMBER: 512134**

**St Sampson's Social Centre for Old People, York**  
**Unaudited Financial Statements**  
**30 September 2022**

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

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

## **Financial Statements**

**Year ended 30 September 2022**

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

## **Trustees' Annual Report**

**Year ended 30 September 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

The Charity is transferring all activities, assets and liabilities to a Charitable Incorporated Organisation from 1<sup>st</sup> October 2022 named St Sampson's Centre.

### **Reference and administrative details**

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

**Charity registration number** 512134

**Principal office** Church Street

#### **The trustees**

Rev S Nightingale

Mr M R Kirby

Mr G Hutchinson

(Appointed 18 November 2021)

R Potter

S F Hutchinson

(Appointed 18 November 2021)

Col C Robinson

(Retired 18 November 2021)

**Company secretary** R Whittaker

**Independent examiner** A J Brown Chartered Accountant

### **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 2022**

### **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 £181,867 ( 2021 £129,856 ) including grants received as a result of the covid situation of £4,272 ( 2021 £51,446 ). The main income is received for providing refreshments at the Centre which totalled £139,797 ( 2021 £57,198 ) the increase is due to the coronavirus situation last year. The overall excess of income over expenditure for the year was £2,099 ( 2021 excess of expenditure over income £8,842 ) 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 it's 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 £464 (2021 £856). 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 10 February 2023 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 2022**

I report to the trustees on my examination of the financial statements of St Sampson's Social Centre for Old People, York ('the charity') for the year ended 30 September 2022.

### **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  
Chartered Accountant  
Independent Examiner

A J Brown

18 February 2023



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

## Statement of Financial Activities

Year ended 30 September 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	31,109	—	31,109	65,621
Charitable activities	5	140,109	—	140,109	59,178
Other trading activities	6	10,093	—	10,093	2,752
Investment income	7	464	—	464	856
Other income	8	92	—	92	1,449
<b>Total income</b>		<u>181,867</u>	<u>—</u>	<u>181,867</u>	<u>129,856</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	179,768	—	179,768	138,698
<b>Total expenditure</b>		<u>179,768</u>	<u>—</u>	<u>179,768</u>	<u>138,698</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>2,099</u>	<u>—</u>	<u>2,099</u>	<u>(8,842)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		127,104	904	128,008	136,850
<b>Total funds carried forward</b>		<u>129,203</u>	<u>904</u>	<u>130,107</u>	<u>128,008</u>

The statement of financial activities includes all gains and losses recognised in the year.

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 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Stocks	17	2,804		2,930
Investments	18	30,134		105,074
Cash at bank and in hand		99,755		23,652
		<u>132,693</u>		<u>131,656</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>2,586</u>		<u>3,648</u>
<b>Net current assets</b>			<u>130,107</u>	<u>128,008</u>
<b>Total assets less current liabilities</b>			<u>130,107</u>	<u>128,008</u>
<b>Net assets</b>			<u>130,107</u>	<u>128,008</u>
<b>Funds of the charity</b>				
Restricted funds			904	904
Unrestricted funds			<u>129,203</u>	<u>127,104</u>
<b>Total charity funds</b>	21		<u>130,107</u>	<u>128,008</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 February 2023, 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 2022**

### **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 YO1 2BE. The Charity is transferring all activities, assets and liabilities to a Charitable Incorporated Organisation from 1<sup>st</sup> October 2022 named St Sampson's Centre.

### **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 2022**

### **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 2022**

### **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 2022

### 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 £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
General Donations	26,837	<b>26,837</b>	14,175	14,175
<b>Grants</b>				
Grants receivable council etc	4,000	<b>4,000</b>	28,143	28,143
Grants receivable re wages	272	<b>272</b>	23,303	23,303
	<u>31,109</u>	<u><b>31,109</b></u>	<u>65,621</u>	<u>65,621</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	140,109	<b>140,109</b>	59,178	59,178

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	10,093	<b>10,093</b>	2,752	2,752

### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	464	<b>464</b>	856	856

### 8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	92	<b>92</b>	1,449	1,449



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

## Notes to the Financial Statements (continued)

Year ended 30 September 2022

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

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of Goods and Services	134,075	134,075	93,663	93,663
Support costs	45,693	45,693	45,035	45,035
	<u>179,768</u>	<u>179,768</u>	<u>138,698</u>	<u>138,698</u>

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

	Activities undertaken directly	Support costs £	Total funds 2022 £	Total fund 2021 £
Sale of Goods and Services	134,075	41,945	176,020	132,693
Governance costs	—	3,748	3,748	6,005
	<u>134,075</u>	<u>45,693</u>	<u>179,768</u>	<u>138,698</u>

### 11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2022 £	Total 2021 £
Staff costs	37,450	37,450	35,310
Premises	1,044	1,044	361
Communications and IT	1,877	1,877	637
General office	1,574	1,574	2,188
Governance costs	3,748	3,748	534
	<u>45,693</u>	<u>45,693</u>	<u>39,030</u>

### 12. Net income/(expenditure)

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

	2022 £	2021 £
Operating lease rentals	<u>10,500</u>	<u>8,900</u>

### 13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,748</u>	<u>4,113</u>

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

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

Year ended 30 September 2022

### 14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	81,260	74,526
Employer contributions to pension plans	2,769	2,501
	<u>84,029</u>	<u>77,027</u>

The average head count of employees during the year was 7 (2021: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Warden & Caretaker	1	1
Cleaners & Kitchen Staff	6	7
	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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.

### 16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 October 2021 and 30 September 2022	11,157	12,529	23,686
<b>Depreciation</b>			
At 1 October 2021 and 30 September 2022	11,157	12,529	23,686
<b>Carrying amount</b>			
At 30 September 2022	—	—	—
At 30 September 2021	—	—	—

### 17. Stocks

	2022	2021
	£	£
Raw materials and consumables	2,804	2,930

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

## Notes to the Financial Statements (continued)

Year ended 30 September 2022

### 18. Investments

	2022 £	2021 £
Investment in bonds & fixed rate deposit accounts	<u>30,134</u>	<u>105,074</u>

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

	2022 £	2021 £
Accruals and deferred income	<u>2,586</u>	<u>3,648</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 £2,769 (2021: £2,501).

### 21. Analysis of charitable funds

#### Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	27,104	181,867	(179,768)	29,203
Designated General Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	<u>127,104</u>	<u>181,867</u>	<u>(179,768)</u>	<u>129,203</u>

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	35,946	129,856	(138,698)	27,104
Designated General Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
	<u>135,946</u>	<u>129,856</u>	<u>(138,698)</u>	<u>127,104</u>

#### Restricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
Restricted Funds	<u>904</u>	<u>-</u>	<u>-</u>	<u>904</u>

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
Restricted Funds	<u>904</u>	<u>-</u>	<u>-</u>	<u>904</u>



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

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

Year ended 30 September 2022

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

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 2022 £
Investments	30,134	—	30,134
Current assets	101,655	904	102,559
Creditors less than 1 year	(2,586)	—	(2,586)
<b>Net assets</b>	<b>129,203</b>	<b>904</b>	<b>130,107</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Investments	105,074	—	105,074
Current assets	25,678	904	26,582
Creditors less than 1 year	(3,648)	—	(3,648)
<b>Net assets</b>	<b>127,104</b>	<b>904</b>	<b>128,008</b>

### 23. Operating lease commitments

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

	2022 £	2021 £
Later than 5 years	<b>10,500</b>	10,500