

CHARITY REGISTRATION NUMBER: 512134

St Sampson's Social Centre for Old People, York
Unaudited Financial Statements
30 September 2018

A J BROWN

Chartered accountant
Regency House
York
YO26 6RW

St Sampson's Social Centre for Old People, York

Financial Statements

Year ended 30 September 2018

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St Sampson's Social Centre for Old People, York

Trustees' Annual Report

Year ended 30 September 2018

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2018.

Reference and administrative details

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

Charity registration number 512134

Principal office Church Street
York
YO1 2BE

The trustees

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

Company secretary R Whittaker

Accountants A J Brown
Chartered accountant
Regency House
York
YO26 6RW

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 2018

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 Sampson's 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 £216,106 as compared with the previous year of £194,692. The main income is received for providing refreshments at the Centre which totalled £173,260 as compared to last year of £169,079. The overall excess of expenditure over income for the year was £54,703 as compared to last year of £19,931. 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 however this year the Charity has carried out updating to the facilities resulting in the excess of expenditure over income for the year as detailed above.

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 £1,223 (2017 £2,335). 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 Social Centre for Old People, York

Trustees' Annual Report *(continued)*

Year ended 30 September 2018

The trustees' annual report was approved on 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 2018

I report on the financial statements for the year ended 30 September 2018, 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

Regency House
York
YO26 6RW

St Sampson's Social Centre for Old People, York

Statement of Financial Activities

30 September 2018

		Unrestricted funds £	2018 Restricted funds £	Total funds £	2017 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	23,191	89	23,280	4,899
Charitable activities	5	183,724	—	183,724	180,070
Other trading activities	6	4,654	—	4,654	5,000
Investment income	7	1,223	—	1,223	2,335
Other income	8	3,225	—	3,225	2,388
Total income		<u>216,017</u>	<u>89</u>	<u>216,106</u>	<u>194,692</u>
Expenditure					
Expenditure on charitable activities	9,10	270,809	—	270,809	214,623
Total expenditure		<u>270,809</u>	<u>—</u>	<u>270,809</u>	<u>214,623</u>
Net expenditure and net movement in funds		<u>(54,792)</u>	<u>89</u>	<u>(54,703)</u>	<u>(19,931)</u>
Reconciliation of funds					
Total funds brought forward		<u>188,151</u>	<u>730</u>	<u>188,881</u>	<u>208,811</u>
Total funds carried forward		<u>133,359</u>	<u>819</u>	<u>134,178</u>	<u>188,880</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 7 to 13 form part of these financial statements.

St Sampson's Social Centre for Old People, York

Statement of Financial Position

30 September 2018

		2018		2017
		£	£	£
Current assets				
Stocks	16	3,483		3,629
Investments	17	124,328		75,100
Cash at bank and in hand		9,461		113,101
		<u>137,272</u>		<u>191,830</u>
Creditors: amounts falling due within one year	18	<u>3,094</u>		<u>2,950</u>
Net current assets			134,178	188,880
Total assets less current liabilities			134,178	188,880
Net assets			134,178	188,880
Funds of the charity				
Restricted funds			819	729
Unrestricted funds			<u>133,359</u>	<u>188,151</u>
Total charity funds	20		134,178	188,880

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

Mr D Hopton
Trustee

The notes on pages 7 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 2018

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Church Street, York, 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.

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.

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 2018

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.

St Sampson's Social Centre for Old People, York

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

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.

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 2018

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
General Donations	23,191	—	23,191
Chapel Donations	—	89	89
	<u>23,191</u>	<u>89</u>	<u>23,280</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
General Donations	4,754	—	4,754
Chapel Donations	—	145	145
	<u>4,754</u>	<u>145</u>	<u>4,899</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Sale of goods/services as part of direct charitable activities	<u>183,724</u>	<u>183,724</u>	<u>180,070</u>	<u>180,070</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising events	<u>4,654</u>	<u>4,654</u>	<u>5,000</u>	<u>5,000</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Interest receivable	<u>1,223</u>	<u>1,223</u>	<u>2,335</u>	<u>2,335</u>

St Sampson's Social Centre for Old People, York

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

8. Other income

	Unrestricted Funds	Total Funds 2018	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Other income	<u>3,225</u>	<u>3,225</u>	<u>2,388</u>	<u>2,388</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2018	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Sale of goods/services	229,973	229,973	176,750	176,750
Support costs	<u>40,836</u>	<u>40,836</u>	<u>37,873</u>	<u>37,873</u>
	<u>270,809</u>	<u>270,809</u>	<u>214,623</u>	<u>214,623</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2018	Total fund 2017
	£	£	£	£
Sale of goods/services	229,973	37,321	267,294	211,348
Governance costs	<u>—</u>	<u>3,515</u>	<u>3,515</u>	<u>3,275</u>
	<u>229,973</u>	<u>40,836</u>	<u>270,809</u>	<u>214,623</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2018	2017
	£	£
Operating lease rentals	<u>8,400</u>	<u>10,500</u>

12. Independent examination fees

	2018	2017
	£	£
Fees payable to the independent examiner	<u>3,515</u>	<u>3,276</u>

13. Staff costs

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

	2018	2017
	£	£
Wages and salaries	61,939	64,676
Employer contributions to pension plans	<u>2,000</u>	<u>813</u>
	<u>63,939</u>	<u>65,489</u>

St Sampson's Social Centre for Old People, York

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

13. Staff costs *(continued)*

The average head count of employees during the year was 9 (2017: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Warden & Caretaker	1	1
Cleaners & Kitchen Staff	8	7
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

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

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 October 2017 and 30 September 2018	<u>11,157</u>	<u>12,529</u>	<u>23,686</u>
Depreciation			
At 1 October 2017 and 30 September 2018	<u>11,157</u>	<u>12,529</u>	<u>23,686</u>
Carrying amount			
At 30 September 2018	<u>—</u>	<u>—</u>	<u>—</u>
At 30 September 2017	<u>—</u>	<u>—</u>	<u>—</u>

16. Stocks

	2018 £	2017 £
Raw materials and consumables	<u>3,483</u>	<u>3,629</u>

17. Investments

	2018 £	2017 £
Investment in bonds & fixed rate deposit accounts	<u>124,328</u>	<u>75,100</u>

18. Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors	<u>3,094</u>	<u>2,950</u>

St Sampson's Social Centre for Old People, York

Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

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 £2,000 (2017: £813).

20. Analysis of charitable funds

Unrestricted funds

	At 1 October 2017	Income	Expenditure	At 30 September 2018
	£	£	£	£
General funds	88,151	216,017	(270,809)	33,359
Designated Fund 1 - desc in a/cs	100,000	—	—	100,000
	<u>188,151</u>	<u>216,017</u>	<u>(270,809)</u>	<u>133,359</u>

Restricted funds

	At 1 October 2017	Income	Expenditure	At 30 September 2018
	£	£	£	£
Restricted Funds	730	89	—	819

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.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Investments	124,328	—	124,328
Current assets	9,031	819	9,850
Net assets	<u>133,359</u>	<u>819</u>	<u>134,178</u>

22. Operating lease commitments

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

	2018 £	2017 £
Later than 5 years	<u>10,500</u>	<u>10,500</u>