

The Jonas Trust
Trustees' report and financial statements
for the year ended 30 September 2020

Charity number: 1049167

The Jonas Trust

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The Jonas Trust

Legal and administrative information

Charity number	1049167
Business address	The Jonas Centre Redmire Leyburn North Yorkshire DL8 4EW
Trustees	Ian Coombs - Chairman James Avis Peter Eastwood John Henson Jonny Wooldridge
Principal officer	Simon Eastwood - Centre Director
Accountants	The Barker Partnership Chartered Accountants & Statutory Auditors 44 Kirkgate Ripon North Yorkshire HG4 1PB
Bankers	Lloyds Bank Plc National Clubs and Charities Centre Sedgemoor House Deane Gate Avenue Blackbrook Business Park Taunton TA1 2UF
Solicitors	Harland & Co Solicitors 18 St Saviourgate York North Yorkshire YO1 8NS

The Jonas Trust

Report of the Trustees for the year ended 30 September 2020

The Trustees present their report and the financial statements for the year ended 30 September 2020. The Trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Charity's objects and regulations are regulated by a trust deed dated 6 March 1995 and, under that deed is constituted as an unincorporated charity.

The objects of the charity are:

- (i) the advancement of the Christian religion either in the United Kingdom or overseas,
- (ii) the advancement for the public benefit of religious or other education and,
- (iii) relief of the aged, poor, sick or disabled.

To meet these objectives the Charity intends to establish a fund by means of subscription, collections, appeals for donations, bequests and other lawful means. There have been no changes in the Charity's objects or policies during the year.

The Charity has a director who is in charge of the day to day running of the Trust and who is assisted by staff in areas of administration, finance, housekeeping and maintenance.

The Trustees may invest monies at their absolute discretion in any investments or securities of any nature whatsoever and wheresoever, including land of any tenure, with the fullest power to vary or change such investments for other authorised investments as freely as if the Trustees were absolutely and beneficially entitled to the monies concerned.

The Trustees and the Principal Officer may make suggestions on the suitability of new Trustees but their appointment is decided upon by existing Trustees only.

The Trustees are currently investigating a change in status to become a charitable incorporated organisation. Our solicitor is currently working on this matter.

Objectives and activities

The period covers the 24th full year of the work of The Jonas Trust as a Christian charity, during which accommodation and facilities continue to be offered at The Jonas Centre, Redmire for:

- a) Residential events for churches, families and student groups;
- b) Subsidised holidays for those referred to the Centre by support services (including The Carers Resource, MENCAP, Christians Against Poverty, and NHS referrals);
- c) Respite breaks for full-time carers, those facing hardship or crisis, or for those experiencing bereavement and their families;
- d) Events supporting the work of other charitable organisations including Manna House and Cornerstone North East;
- e) Training events including Tees Esk & Wear Valley NHS Trust, Pharos Response & Keystone Business Services;
- f) Week, midweek and weekend holiday bookings for individuals, couples, families and various groups such as ramblers and student organisations;
- g) Family celebrations e.g. milestone birthdays;
- h) Accommodation for people made homeless due to the Covid-19 pandemic on behalf of Richmondshire District Council.

In planning the charity's activities for the year, the Trustees have paid due regard to the Charity Commission's guidance on public benefits, such that we were able to adapt our activities to provide accommodation for homeless people.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2020

Staffing of the Centre

Simon Eastwood continues as the Centre Director and is supported by the staff team of 5 FTE, in administration, finance, housekeeping and maintenance. The trustees would like to again place on record their sincere appreciation to Simon and all the staff for the manner in which they have carried out their duties and responsibilities in what have been particularly difficult circumstances.

Achievements and performance

During the period under review, the Centre along with the rest of the United Kingdom was subject to Covid-19 restrictions and regulations. We have seen a significant drop in the number of guests. In the period 1st October 2019 - 23rd March 2020, the Centre only hosted 15 different groups bringing 460 people. We have also provided over 800 nights of accommodation for homeless people in support of the local council. The rate of occupancy was similar to previous years up until the period when the Centre was subject to lockdown. However, over the full year our occupancy reduced by 30%.

The arrangements to provide subsidised holidays for individuals, families, carers, for a wide range of groups and individuals with special needs have continued and been much appreciated by such guests and their children.

All visitors, whether in organised groups or individuals on their own, continue to express their appreciation and enjoyment of the stay at the Centre at all times of the year. The need to ensure a high standard of accommodation and facilities continues to be a priority, and is achieved through regular maintenance, with repairs and improvements as needed to the cabins, other buildings and the grounds undertaken by the staff. Where necessary, essential replacement or upgrading of furnishings and equipment has been carried out, and health and safety requirements have been maintained throughout the whole of the Centre.

In addition to the ongoing maintenance of the cabins, in October 2017 the trustees launched a major fund-raising initiative entitled 'Vision 21' with the intention of completely refurbishing the existing cabins, building a new hall and adding some additional cabins. To date we have raised sufficient funds to refurbish seven cabins and there are plans to complete a further two in the next 12 months. The refurbished cabins have proved very popular with guests.

The impact of Covid-19

As with the whole hospitality sector, The Jonas Centre has been negatively impacted by the restrictions imposed by lockdown and other Covid associated policies. Legislation regarding the size of groups, has meant that no groups have used the site since April 2020. The income from groups reduced by 75%. Private booking income too, was down by 13% on the previous year. Once the Centre was able to reopen in the summer, we again welcomed private guests although in order to provide confidence in terms of cleaning, cabins were left empty for a minimum of three days between bookings. This policy has further impacted income.

Financial review

The statements which follow show the financial outcome for the year. When it became apparent that the Centre would have to close for business due to lockdown all but one member of staff were furloughed. The Centre successfully applied for government grants and utilised the Job Retention Scheme as our income from bookings reduced significantly and represented a fall in our occupancy of 30%. We worked creatively to offer groups who had already booked alternative dates for their stay by finding equivalent slots in 2021. While some groups have been moved, those who cancelled received full refunds. The sum required to refund all remaining groups (should the need arise) is ring-fenced in our accounts.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2020

Supporter's donations increased significantly in the second half of the financial year. Compared with 2018-19, donations increased by 27%. Although the financial position at the end of September looks positive, the surplus made has already been used to refurbish another cabin as part of our Vision 21 project. The future will remain uncertain until it is possible to fully reopen hopefully in the Spring or Summer 2021. Careful and cautious management of spending will be key as will making full and appropriate use of government support schemes, along with identifying other sources of income.

Reserves

All charities are recommended to have a reserves policy which takes into account immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans.

The trustees consider that an appropriate level of free reserves i.e. those funds not tied up in fixed assets should equate to approximately three months of operational expenditure. For all of the reporting period the trust has had to run on a lower level of reserves. The trustees are constantly seeking new sources of funding to enable them to achieve this level.

To support the site development scheme, Vision 21 fund raising, the restricted fund has been maintained. None of the funds donated for Vision 21 have been used to sustain the Centre's general operation. Notwithstanding that expenditure on Vision 21 has been halted for much of this financial year, there are plans to renovate two cabins in the next financial year. Expenditure for the Vision 21 project is also managed and reported separately.

Plans for future periods

As mentioned previously in this report, the development of the upper site continues to be a principal aim of the Trustees. Our architect Dan Gracey has produced ambitious plans for the refurbishment of the existing cabins, the building of a new hall and additional cabins along the higher part of the site. An application for planning permission has been lodged with Richmondshire District Council and after three years we still await consideration by the planning committee.

The way ahead

The Trust continues to work to ensure that it is known to many more people in the Dale and further afield. Word continues to spread although the Trust is aware that there are more people in the region who would benefit from knowing about the Centre and what it has to offer.

When fully operational, the Centre attracts clients from the north east, throughout the UK and more regularly international visitors via Booking.Com. Each year the principle of the Centre is to balance occupancy between families in need, who require subsidised lettings, and individuals and groups that can provide income to enable the charity to achieve its objectives.

The trustees are confident that the Trust will continue through the work and witness of The Jonas Centre will continue to be effective.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2020

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Ian Coombs

Chairman of the Board of Trustees

25 May 2021

The Jonas Trust

Independent examiner's report to the trustees on the unaudited financial statements of The Jonas Trust.

I report on the accounts of The Jonas Trust for the year ended 30 September 2020 set out on pages 7 to 14.

Respective responsibilities of Trustees and independent examiner

As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

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



.....
F Wilkinson FCCA

The Barker Partnership
Chartered Accountants & Statutory Auditors
44 Kirkgate
Ripon
North Yorkshire
HG4 1PB

25 May 2021

The Jonas Trust

Statement of financial activities

For the year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income and endowments from:					
Donations and legacies	2	78,480	75,243	153,723	146,016
Charitable activities	3	114,303	-	114,303	164,091
Other trading activities	4	51	-	51	70
Investment income	5	10	-	10	10
Other income	6	46,634	-	46,634	652
Total income		<u>239,478</u>	<u>75,243</u>	<u>314,721</u>	<u>310,839</u>
Expenditure on:					
Purchases		3,483	-	3,483	6,291
Staff costs	7	109,251	-	109,251	114,305
Establishment costs		52,549	3,690	56,239	96,801
Motor and travelling expenses		4,041	-	4,041	3,604
Accountancy fees		2,263	-	2,263	2,415
Legal and professional fees		3,145	-	3,145	5,871
Communications and IT		1,825	-	1,825	1,849
Other office expenses		8,602	-	8,602	8,417
Interest payable and similar charges		2,026	-	2,026	2,753
Depreciation and impairment		18,234	11,135	29,369	26,403
Profit on disposal of tangible fixed assets for the charity's own use		466	-	466	2,188
Total expenses		<u>205,885</u>	<u>14,825</u>	<u>220,710</u>	<u>270,897</u>
Net income for the year		33,593	60,418	94,011	39,942
Total funds brought forward		<u>224,698</u>	<u>123,957</u>	<u>348,655</u>	<u>308,713</u>
Total funds carried forward		<u>258,291</u>	<u>184,375</u>	<u>442,666</u>	<u>348,655</u>

The notes on pages 9 to 14 form an integral part of these financial statements.

The Jonas Trust

Balance sheet as at 30 September 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	9		373,200		362,475
Current assets					
Stocks		266		859	
Debtors	10	2,070		1,581	
Cash at bank and in hand		124,565		73,324	
		<u>126,901</u>		<u>75,764</u>	
Creditors: amounts falling due within one year	11	<u>(53,070)</u>		<u>(88,061)</u>	
Net current assets/(liabilities)			<u>73,831</u>		<u>(12,297)</u>
Total assets less current liabilities			447,031		350,178
Creditors: amounts falling due after more than one year	12		<u>(4,365)</u>		<u>(1,523)</u>
Net assets			<u>442,666</u>		<u>348,655</u>
Funds	13				
Restricted income funds			184,375		123,957
Unrestricted income funds			258,291		224,698
Total funds			<u>442,666</u>		<u>348,655</u>

The financial statements were approved by the Trustees on 25 May 2021 and signed on its behalf by



Ian Coombs
Chairman of the Board of Trustees

The notes on pages 9 to 14 form an integral part of these financial statements.

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

General information

The charity is an unincorporated charity, registered in England and Wales. The address of the registered office is The Jonas Centre, Redmire, Leyburn, North Yorkshire DL8 4EW.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) and the Charities Act 2011.

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

1.2. Income and endowments

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over 25 years
Fixtures, fittings & equipment	-	20% reducing balance
Motor vehicles	-	25% reducing balance

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

1.5. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Donations	78,480	75,243	153,723	146,016
	<u>78,480</u>	<u>75,243</u>	<u>153,723</u>	<u>146,016</u>

3. Charitable activities

	Unrestricted funds £	2020 Total £	2019 Total £
Residency income	114,303	114,303	164,091
	<u>114,303</u>	<u>114,303</u>	<u>164,091</u>

4. Other trading activities

	Unrestricted funds £	2020 Total £	2019 Total £
Shop income	51	51	70
	<u>51</u>	<u>51</u>	<u>70</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

5. Investment income

	Unrestricted funds £	2020 Total £	2019 Total £
Bank interest receivable	10	10	10
	<u>10</u>	<u>10</u>	<u>10</u>

6. Other income

	Unrestricted funds £	2020 Total £	2019 Total £
Sundry income	999	999	652
Grants	45,635	45,635	-
	<u>46,634</u>	<u>46,634</u>	<u>652</u>

7. Employees

Employment costs	2020 £	2019 £
Wages and salaries	99,973	105,028
Social security costs	4,222	4,333
Pension costs	5,056	4,944
	<u>109,251</u>	<u>114,305</u>

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2020 Number	2019 Number
Trustees	5	6
Principal Officer	1	1
Administration and other	5	5
	<u>11</u>	<u>12</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

8. Pension costs

The charity operates a defined contribution pension scheme in respect of the principal officer. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	2020	2019
	£	£
Pension charge	5,056	4,944

9. Tangible fixed assets

	Land and buildings freehold £	Fixtures fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 October 2019	555,058	70,045	4,300	629,403
Additions	18,342	22,219	-	40,561
Disposals	-	(1,304)	-	(1,304)
At 30 September 2020	<u>573,400</u>	<u>90,960</u>	<u>4,300</u>	<u>668,660</u>
Depreciation				
At 1 October 2019	233,983	31,064	1,881	266,928
Charge for the year	16,585	12,180	605	29,370
On disposals	-	(838)	-	(838)
At 30 September 2020	<u>250,568</u>	<u>42,406</u>	<u>2,486</u>	<u>295,460</u>
Net book values				
At 30 September 2020	<u>322,832</u>	<u>48,554</u>	<u>1,814</u>	<u>373,200</u>
At 30 September 2019	<u>321,075</u>	<u>38,981</u>	<u>2,419</u>	<u>362,475</u>

10. Debtors

	2020	2019
	£	£
Other debtors	1,696	-
Income tax recoverable	374	1,581

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loan	1,000	-
Loans	39,000	52,000
Other creditors	1,075	1,075
Other taxes and social security	2,459	3,861
Accruals and deferred income	9,536	31,125
	<u>53,070</u>	<u>88,061</u>

12. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Bank loan	3,917	-
Other creditors	448	1,523
	<u>4,365</u>	<u>1,523</u>

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 30 September 2020 as represented by:			
Tangible fixed assets	235,917	137,283	373,200
Current assets	79,809	47,092	126,901
Current liabilities	(53,070)	-	(53,070)
Long-term liabilities	(4,365)	-	(4,365)
	<u>258,291</u>	<u>184,375</u>	<u>442,666</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

14. Unrestricted funds	At	Incoming resources	Outgoing resources	At
	1 October 2019			30 September 2020
	£	£	£	£
Unrestricted Fund	<u>224,698</u>	<u>239,478</u>	<u>(205,885)</u>	<u>258,291</u>

Purposes of unrestricted funds

The unrestricted fund represents those funds which the Trustees are free to use in accordance with the charitable objectives.

15. Restricted funds	At	Incoming resources	Outgoing resources	At
	1 October 2019			30 September 2020
	£	£	£	£
Vision 21	<u>123,957</u>	<u>75,243</u>	<u>(14,825)</u>	<u>184,375</u>

Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. £137,283 relates to the NBV of fixed assets purchased with the funds.

16. Related party transactions

Mr J Henson, a Trustee of the charity, has made an unsecured, interest free loan with no fixed repayment terms to the charity.

The balance outstanding in respect of this loan and included in current liabilities at 30 September 2020 was £29,000 (2019 : £32,000).

17. Post balance sheet events

The country went into two further lockdowns due to the COVID 19 pandemic - November 2020 and January to March 2021. Customers may have either deferred their visits or cancelled resulting in refunds being made. The trust continues to monitor and reduce expenditure incurred by the charity (including the furloughing of staff).