

The Jonas Trust
Trustees' report and financial statements
for the year ended 30 September 2021

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 Peter Hale (appointed 15 September 2021) John Henson (resigned 1 October 2021) 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 2021

The Trustees present their report and the financial statements for the year ended 30 September 2021. 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 actively investigating a change in status to become a Charitable Incorporated Organisation and a specialist solicitor is currently working on this matter.

Objectives and activities

The period covers the 25th 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 GP surgeries, and local councils);
- 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 Cornerstone Adoption & Fostering Service, and Sowing Seeds Ministries;
- e) Training events including Medieval Music in the Dales, & Gateway Ruthin Healing Retreats;
- 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 benefit, such that we were able to adapt our activities to provide accommodation for homeless people in the pandemic period. The Trustees believe that the Trust's activities continue to be for the public benefit, consistent with that guidance.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2021

Staffing of the Centre

Throughout the reporting period, Simon Eastwood continued as Centre Director 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 uniquely 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. Comparing activity between October 2018 and September 2019 (pre-Covid) with October 2020 to September 2021 there was a significant drop in the number of guests in the first half of the period primarily due to the Centre being closed due to lockdown. In contrast the second half of the accounting period saw a significant bounce-back in occupancy, as some rearranged bookings or found new times to visit and other people, looking for a UK based staycation visited the Centre for the first time.

The arrangements to provide subsidised holidays for individuals, families and carers and, for a wide range of groups and individuals with special needs have continued and been much appreciated by such guests and their children, though there has been a slight reduction in numbers. We are working to get this figure back to pre-Covid levels in the next 12 months.

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 Centre's 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 Centre's 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 April 2021, 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. We were able to secure support from the various government initiatives including business grants, the Job Retention Scheme, and a Bounce-Back loan. Although the financial position at the end of September looks positive, this has been an unusual period in terms of income sources, our usual income streams from holiday or group accommodation lets being, to a degree, replaced by significant pandemic-related support grants. Notes to the financial statements indicate the extent of extraordinary or non-recurring income received. Our surplus for the reporting period amounts to £103,584; (2020 £94,011). Some of the surplus made has been set aside to refurbish more cabins as part of our Vision 21 project. Careful and cautious management of spending will be key along with identifying other sources of income.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2021

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 the desired level.

To support the Centre's 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 reduced 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 part of the Centre's site continues to be a principal aim of the Trustees. Our architect Dan Gracey has produced plans for the building of a new hall and additional cabins along the higher part of the site. Four years have elapsed since our application for planning permission was lodged with Richmondshire District Council. We still await the final outcome from the Council's 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 northeast, throughout the UK and occasionally international visitors. 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.

At the start of April 2022, Simon Eastwood, the Centre's long-serving Director leaves the Trust, having been instrumental in raising the Centre's profile throughout the pandemic period, both locally and nationally. The trustees are grateful for Simon's innovative and consistent leadership of The Jonas Centre and wish him well in his next charitable venture. To build on this momentum, his leadership role will be shared between Seb and Rachael Rab, who step into two new posts: CEO and Operations Manager respectively.

The Jonas Trust

Report of the Trustees for the year ended 30 September 2021

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

18 May 2022

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 2021 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.

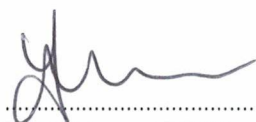
Basis of independent examiner's statement

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

18 May 2022

The Jonas Trust

Statement of financial activities

For the year ended 30 September 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	118,712	9,749	128,461	153,723
Charitable activities	3	165,292	-	165,292	114,303
Other trading activities	4	19	-	19	51
Investment income	5	4	-	4	10
Other income	6	44,544	-	44,544	46,634
Total income		<u>328,571</u>	<u>9,749</u>	<u>338,320</u>	<u>314,721</u>
Expenditure on:					
Purchases		3,902	-	3,902	3,483
Staff costs	7	108,471	-	108,471	109,251
Establishment costs		63,557	-	63,557	56,239
Motor and travelling expenses		4,438	-	4,438	4,041
Accountancy fees		3,121	-	3,121	2,263
Legal and professional fees		3,221	-	3,221	3,145
Communications and IT		1,787	-	1,787	1,825
Other office expenses		11,238	-	11,238	8,602
Interest payable and similar charges		2,494	-	2,494	2,026
Depreciation and impairment		19,042	12,406	31,448	29,369
Profit on disposal of tangible fixed assets for the charity's own use		1,059	-	1,059	466
Total expenses		<u>222,330</u>	<u>12,406</u>	<u>234,736</u>	<u>220,710</u>
Net income/(expenditure) for the year		106,241	(2,657)	103,584	94,011
Total funds brought forward		<u>258,291</u>	<u>184,375</u>	<u>442,666</u>	<u>348,655</u>
Total funds carried forward		<u>364,532</u>	<u>181,718</u>	<u>546,250</u>	<u>442,666</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 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		375,661		373,200
Current assets					
Stocks		136		266	
Debtors	10	3,520		2,070	
Cash at bank and in hand		266,978		124,565	
		<u>270,634</u>		<u>126,901</u>	
Creditors: amounts falling due within one year	11	<u>(52,270)</u>		<u>(53,070)</u>	
Net current assets			<u>218,364</u>		<u>73,831</u>
Total assets less current liabilities			594,025		447,031
Creditors: amounts falling due after more than one year	12		<u>(47,775)</u>		<u>(4,365)</u>
Net assets			<u>546,250</u>		<u>442,666</u>
Funds	13				
Restricted income funds			181,718		184,375
Unrestricted income funds			364,532		258,291
Total funds			<u>546,250</u>		<u>442,666</u>

The financial statements were approved by the Trustees on 18 May 2022 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 2021

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 2021

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 £	2021 Total £	2020 Total £
Donations	118,712	9,749	128,461	153,723
	<u>118,712</u>	<u>9,749</u>	<u>128,461</u>	<u>153,723</u>

3. Charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Residency income	165,292	165,292	114,303
	<u>165,292</u>	<u>165,292</u>	<u>114,303</u>

4. Other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Shop income	19	19	51
	<u>19</u>	<u>19</u>	<u>51</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2021

5. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	4	4	10
	<u>4</u>	<u>4</u>	<u>10</u>

6. Other income

	Unrestricted funds £	2021 Total £	2020 Total £
Sundry income	855	855	999
Covid-19 Government grants	43,689	43,689	45,635
	<u>44,544</u>	<u>44,544</u>	<u>46,634</u>

7. Employees

Employment costs	2021 £	2020 £
Wages and salaries	100,734	99,973
Social security costs	2,676	4,222
Pension costs	5,061	5,056
	<u>108,471</u>	<u>109,251</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:

	2021 Number	2020 Number
Trustees	5	5
Principal Officer	1	1
Administration and other	6	5
	<u>12</u>	<u>11</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2021

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:

	2021	2020
	£	£
Pension charge	5,061	5,056

9. Tangible fixed assets

	Land and buildings freehold	Fixtures fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 October 2020	573,400	90,960	4,300	668,660
Additions	23,484	11,486	-	34,970
Disposals	-	(3,704)	-	(3,704)
At 30 September 2021	596,884	98,742	4,300	699,926
Depreciation				
At 1 October 2020	250,568	42,406	2,486	295,460
Charge for the year	17,525	13,471	454	31,450
On disposals	-	(2,645)	-	(2,645)
At 30 September 2021	268,093	53,232	2,940	324,265
Net book values				
At 30 September 2021	328,791	45,510	1,360	375,661
At 30 September 2020	322,832	48,554	1,814	373,200

10. Debtors

	2021	2020
	£	£
Other debtors	-	1,696
Income tax recoverable	863	374
VAT recoverable	2,657	-

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Notes to financial statements for the year ended 30 September 2021

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loan	6,142	1,000
Loans	33,000	39,000
Other creditors	448	1,075
Other taxes and social security	1,153	2,459
Accruals and deferred income	11,527	9,536
	<u>52,270</u>	<u>53,070</u>

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

	2021	2020
	£	£
Covid-19 Bounce-back loan	47,775	3,917
Other creditors	-	448
	<u>47,775</u>	<u>4,365</u>

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 30 September 2021 as represented by:			
Tangible fixed assets	225,659	150,002	375,661
Current assets	238,948	31,716	270,664
Current liabilities	(52,270)	-	(52,270)
Long-term liabilities	(47,775)	-	(47,775)
	<u>364,562</u>	<u>181,718</u>	<u>546,280</u>

The Jonas Trust

Notes to financial statements for the year ended 30 September 2021

14. Unrestricted funds	At	Incoming resources	Outgoing resources	At
	1 October 2020			30 September 2021
	£	£	£	£
Unrestricted Fund	<u>258,291</u>	<u>328,571</u>	<u>(222,330)</u>	<u>364,532</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 2020			30 September 2021
	£	£	£	£
Vision 21	<u>184,375</u>	<u>9,749</u>	<u>(12,406)</u>	<u>181,718</u>

Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. £150,002 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 2021 was £23,000 (2020 : £29,000).