

**The Jonas Trust**  
**Trustees' report and financial statements**  
**for the year ended 30 September 2022**

**Charity number: 1049167**

# The Jonas Trust

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# The Jonas Trust

## Legal and administrative information

<b>Charity number</b>	1049167
<b>Business address</b>	The Jonas Centre Redmire Leyburn North Yorkshire DL8 4EW
<b>Trustees</b>	Ian Coombs - Chairman James Avis Peter Eastwood (resigned 17 February 2022) Tim Davis (appointed 1 October 2022) Peter Hale John Henson (resigned 15 September 2021) Jonny Wooldridge
<b>Principal officers</b>	Sebastian Rab - Chief Executive Officer Rachael Rab - Operations Manager
<b>Accountants</b>	The Barker Partnership Chartered Accountants & Statutory Auditors 44 Kirkgate Ripon North Yorkshire HG4 1PB
<b>Bankers</b>	Lloyds Bank Plc National Clubs and Charities Centre Sedgemoor House Deane Gate Avenue Blackbrook Business Park Taunton TA1 2UF

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2022**

The Trustees present their report and the financial statements for the year ended 30 September 2022. 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 Chief Executive Officer who is in charge of the day to day running of the Trust and who is assisted by an Operations Manager and wider staff team in areas of hospitality, administration, finance, housekeeping, maintenance and development work.

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 26th 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 facilities for churches, Christian ministries and charities.
- b) Subsidised holidays and respite breaks for those experiencing a range of difficult circumstances, referred to the Centre by support services (churches, GP surgeries, local councils etc.) as part of the newly named Jonas Respites scheme.
- c) Conference facilities for day use by church leadership teams and others.
- d) Week, midweek and weekend holiday accommodation for individuals, couples, families and friendship groups.
- e) A venue for family celebrations, such as milestone birthdays.
- f) Peaceful space for resting, seeking, and engaging with God.

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 2022**

#### *Staffing of the Centre*

During the reporting period, Simon Eastwood resigned as Centre Director. Sebastian Rab took up post as Chief Executive Officer and Rachael Rab as Operations Manager. They were supported in hospitality, administration, finance, housekeeping, maintenance, and animal care by a staff team of one full-time and five part-time employees.

The trustees would like to again place on record their sincere appreciation to all the staff for the manner in which they have carried out their duties and responsibilities.

#### **Achievements and performance**

Having appointed new senior leaders, the Trust embraced a re-envisioning of the Centre, affirming the vision statement 'people knowing God more', and the mission statement 'welcoming all to share in a beautiful place, set aside for resting, seeking and engaging with God'. A new brand was created to communicate the identity, vision and mission of the Centre, and to help connect our provision with a new audience.

During the period under review, the Centre was pleased to recover to pre-COVID levels of guest engagement. Many returning church groups and Christian ministries were able to bring groups to the Centre once again. Having lost momentum during COVID, the provision of subsidised holidays for those experiencing difficult circumstances was relaunched, under the new name Jonas Respites.

Vision 21 developments continued, with the completion of refurbishment work on all nine Elm Wood cabins, including new exterior decking. Following this refurbishment work, the focus of the Vision 21 work shifted to the exterior of the Elm Wood area, to improve the landscaping, parking and aesthetic of the main guest area.

#### **Financial review**

The statements which follow show the financial outcome for the year. Coming into the year, the financial position was unusually strong, due to significant pandemic-related support grants. Some of this funding surplus was well invested in site improvements, such as the completion of the top cabin refurbishments and new windows and doors for the Granary Barn. The transition of senior leadership also incurred additional staff costs. Although we ended the financial year having spent more than our income for the year, our usual income streams of primary purpose charitable trading, fundraising and other letting covered our basic costs. Moving forward, careful and cautious management of spending will be key along with identifying other sources of income, in order to continue with key improvements to the site whilst covering basic running costs.

#### *Reserves*

It is advisable for all charities 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 (average running costs). For the reporting period, the trust has been able to guard this level of reserves and will continue to do so going forward.

To support the Centre's site development scheme, Vision 21, the restricted fund has been maintained. None of the funds donated for Vision 21 have been used to sustain the Centre's general operation. Expenditure for the Vision 21 project is also managed and reported separately.

#### **Plans for future periods**

The Trust are keen to reengage with churches and Christian ministries across the North, and to offer a range of residential options in support of local church and other Christian ministry. Raising awareness of the Jonas Respites scheme will continue to be a priority.

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2022**

The Jonas Centre team are also looking to host self-run Christian retreats. The team are beginning to serve in the local communities of the Dales and are pleased to be making positive connections, building relational support networks of prayer.

In terms of Vision 21 site development, having completed the refurbishment of the top nine cabins, the exterior of the Elm Wood area is the next priority.

At year end, the Trust continued to pursue planning permission for a major development of the upper part of the site. Following year end, planning permission was awarded. The Trust also learned that Elm House, the other half of the estate that the Jonas Centre occupies, would be going up for sale in 2023. Steps are being taken to determine the plausibility of reconciling the estate.

#### **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**

31 May 2023

## 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 2022 set out on pages 6 to 13.

#### 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

31 May 2023

# The Jonas Trust

## Statement of financial activities

For the year ended 30 September 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	48,636	56,517	105,153	128,461
Charitable activities	3	183,686	-	183,686	165,292
Other trading activities	4	24	-	24	19
Investment income	5	182	-	182	4
Other income	6	69	-	69	44,544
<b>Total income</b>		<u>232,597</u>	<u>56,517</u>	<u>289,114</u>	<u>338,320</u>
<b>Expenditure on:</b>					
Purchases		4,845	-	4,845	3,902
Staff costs	7	123,674	-	123,674	108,471
Establishment costs		100,250	-	100,250	63,557
Motor and travelling expenses		4,154	-	4,154	4,438
Accountancy fees		2,868	-	2,868	3,121
Legal and professional fees		8,608	-	8,608	3,221
Communications and IT		3,007	-	3,007	1,787
Other office expenses		20,130	-	20,130	11,238
Interest payable and similar charges		4,115	-	4,115	2,494
Depreciation and impairment		16,559	18,464	35,023	31,448
Profit on disposal of tangible fixed assets for the charity's own use		-	-	-	1,059
<b>Total expenses</b>		<u>288,210</u>	<u>18,464</u>	<u>306,674</u>	<u>234,736</u>
<b>Net income/(expenditure) for the year</b>		(55,613)	38,053	(17,560)	103,584
Total funds brought forward		<u>364,532</u>	<u>181,718</u>	<u>546,250</u>	<u>442,666</u>
<b>Total funds carried forward</b>		<u>308,919</u>	<u>219,771</u>	<u>528,690</u>	<u>546,250</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

# The Jonas Trust

## Balance sheet as at 30 September 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	9		421,892		375,661
<b>Current assets</b>					
Stocks		375		136	
Debtors	10	185		3,520	
Cash at bank and in hand		203,428		266,978	
			<u>203,988</u>	<u>270,634</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(62,557)</u>		<u>(52,270)</u>	
<b>Net current assets</b>			<u>141,431</u>		<u>218,364</u>
<b>Total assets less current liabilities</b>			<u>563,323</u>		<u>594,025</u>
<b>Creditors: amounts falling due after more than one year</b>	12		<u>(34,633)</u>		<u>(47,775)</u>
<b>Net assets</b>			<u><u>528,690</u></u>		<u><u>546,250</u></u>
<b>Funds</b>					
Restricted income funds	13		219,771		181,718
Unrestricted income funds			308,919		364,532
<b>Total funds</b>			<u><u>528,690</u></u>		<u><u>546,250</u></u>

The financial statements were approved by the Trustees on 31 May 2023 and signed on its behalf by



**Ian Coombs**  
Chairman of the Board of Trustees

The notes on pages 8 to 13 form an integral part of these financial statements.

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2022

### 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 2022

### 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 £	2022 Total £	2021 Total £
Donations	48,636	56,517	105,153	128,461
	<u>48,636</u>	<u>56,517</u>	<u>105,153</u>	<u>128,461</u>

## 3. Charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Residency income	183,686	183,686	165,292
	<u>183,686</u>	<u>183,686</u>	<u>165,292</u>

## 4. Other trading activities

	Unrestricted funds £	2022 Total £	2021 Total £
Shop income	24	24	19
	<u>24</u>	<u>24</u>	<u>19</u>

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2022

### 5. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	182	182	4
	<u>182</u>	<u>182</u>	<u>4</u>

### 6. Other income

	Unrestricted funds £	2022 Total £	2021 Total £
Sundry income	69	69	855
Covid-19 Government grants	-	-	43,689
	<u>69</u>	<u>69</u>	<u>44,544</u>

### 7. Employees

#### Employment costs

	2022 £	2021 £
Wages and salaries	110,909	100,734
Social security costs	3,774	2,676
Pension costs	8,991	5,061
	<u>123,674</u>	<u>108,471</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:

	2022 Number	2021 Number
Trustees	4	5
Principal Officer	2	1
Administration and other	4	6
	<u>10</u>	<u>12</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2022

#### 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:

	2022	2021
	£	£
Pension charge	8,991	5,061

#### 9. Tangible fixed assets

	Land and buildings freehold £	Fixtures fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2021	596,884	98,742	4,300	699,926
Additions	48,209	33,046	-	81,255
At 30 September 2022	<u>645,093</u>	<u>131,788</u>	<u>4,300</u>	<u>781,181</u>
<b>Depreciation</b>				
At 1 October 2021	268,093	53,232	2,940	324,265
Charge for the year	18,940	15,744	340	35,024
At 30 September 2022	<u>287,033</u>	<u>68,976</u>	<u>3,280</u>	<u>359,289</u>
<b>Net book values</b>				
At 30 September 2022	<u>358,060</u>	<u>62,812</u>	<u>1,020</u>	<u>421,892</u>
At 30 September 2021	<u>328,791</u>	<u>45,510</u>	<u>1,360</u>	<u>375,661</u>

#### 10. Debtors

	2022	2021
	£	£
Income tax recoverable	185	863
VAT recoverable	-	2,657

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2022

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

	2022	2021
	£	£
Bank loan		
Loans	11,200	6,142
Other creditors	25,800	33,000
Trade creditors	-	448
Other taxes and social security	47	-
Accruals and deferred income	8,528	1,153
	<u>16,982</u>	<u>11,527</u>
	<u>62,557</u>	<u>52,270</u>

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

	2022	2021
	£	£
Covid-19 Bounce-back loan	<u>34,633</u>	<u>47,775</u>

#### 13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 30 September 2022 as represented by:			
Tangible fixed assets	218,316	203,576	421,892
Current assets	187,793	16,195	203,988
Current liabilities	(62,557)	-	(62,557)
Long-term liabilities	(34,633)	-	(34,633)
	<u>308,919</u>	<u>219,771</u>	<u>528,690</u>

#### 14. Unrestricted funds

	At 1 October 2021	Incoming resources	Outgoing resources	At 30 September 2022
	£	£	£	£
Unrestricted Fund	<u>364,532</u>	<u>232,597</u>	<u>(288,210)</u>	<u>308,919</u>

#### Purposes of unrestricted funds

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2022

#### 15. Restricted funds

	At 1 October 2021 £	Incoming resources £	Outgoing resources £	At 30 September 2022 £
Vision 21	<u>181,718</u>	<u>56,517</u>	<u>(18,464)</u>	<u>219,771</u>

#### Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. £203,576 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 2022 was £15,800 (2021 : £23,000).