

**The Jonas Trust**  
**Trustees' report and financial statements**  
**for the year ended 30 September 2023**

**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<br>Redmire<br>Leyburn<br>North Yorkshire<br>DL8 4EW   |
| <b>Trustees</b>           | Ian Coombs - Chairman<br>James Avis (resigned 5 October 2023)<br>Tim Davis (appointed 1 October 2022)<br>Peter Hale<br>Jonny Wooldridge          |
| <b>Principal officers</b> | Sebastian Rab - Chief Executive Officer<br>Rachael Rab - Operations Manager  |
| <b>Accountants</b>        | The Barker Partnership<br>Chartered Accountants<br>44 Kirkgate<br>Ripon<br>North Yorkshire<br>HG4 1PB  |
| <b>Bankers</b>            | Lloyds Bank Plc<br>National Clubs and Charities Centre<br>Sedgemoor House<br>Deane Gate Avenue<br>Blackbrook Business Park<br>Taunton<br>TA1 2UF |

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2023**

The Trustees present their report and the financial statements for the year ended 30 September 2023. 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 27th 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 and retreat 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. 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 2023**

#### *Staffing of the Centre*

During the reporting period, Sebastian Rab continued 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**

The Trust continued to pursue the vision of 'people knowing God more', with the mission to 'welcome all to share in a beautiful place, set aside for resting, seeking and engaging with God'.

The Centre was pleased to welcome increasing numbers of primary-purpose groups, and the Jonas Respite scheme achieved both additional funding and referrals. The Centre was particularly pleased to welcome several new church and Christian ministry groups, visiting for the first time.

Following internal cabin refurbishment work, the focus of development work shifted to the exterior of the Elm Wood area, with improvements to the landscaping, parking and the 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 stable, with significant savings remaining. Some of this funding surplus was well invested in site improvements, such as landscaping work.

Although we ended the financial year with a small deficit, our usual income streams of primary purpose charitable trading, fundraising and other letting covered our basic running costs, and some savings were remaining, including a reserve of 3 months running 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, now that our savings are somewhat depleted.

#### *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 will continue to engage 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. The Jonas Respite scheme will continue to be made available on a referral basis.

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2023**

The Jonas Centre team ran their first self-run retreat towards the end of the period, and plan to host further retreats in 2024. The team continue to serve in the local communities of the Dales and are pleased to be making positive connections, building relational support networks of prayer. A particular highlight was a speaking engagement with the local cross-church worship evening, Wensleydale Filling Station.

During the period, planning permission was awarded for a major development of the upper part of the site. Elm House, the other half of the estate that the Jonas Centre occupies, also became available to the market, and the Trust decided to pursue the idea of uniting the estate once again.

#### **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**

5 July 2024

## **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 2023 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  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

5 July 2024

# The Jonas Trust

## Statement of financial activities

For the year ended 30 September 2023

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--|-------|-------------------------|-----------------------|--------------------|--------------------|
| <b>Income and endowments from:</b>           |       |                         |                       |                    |                    |
| Donations and legacies                       | 2     | 85,523                  | 9,570                 | 95,093             | 105,153            |
| Charitable activities                        | 3     | 170,666                 | -                     | 170,666            | 183,686            |
| Other trading activities                     | 4     | -                       | -                     | -                  | 24                 |
| Investment income                            | 5     | 1,159                   | -                     | 1,159              | 182                |
| Other income                                 | 6     | 8,650                   | -                     | 8,650              | 69                 |
| <b>Total income</b>                          |       | <u>265,998</u>          | <u>9,570</u>          | <u>275,568</u>     | <u>289,114</u>     |
| <b>Expenditure on:</b>                       |       |                         |                       |                    |                    |
| Purchases                                    |       | 5,603                   | -                     | 5,603              | 4,845              |
| Staff costs                                  | 7     | 131,378                 | -                     | 131,378            | 123,674            |
| Establishment costs                          |       | 102,879                 | 5,000                 | 107,879            | 100,250            |
| Motor and travelling expenses                |       | 4,312                   | -                     | 4,312              | 4,154              |
| Accountancy fees                             |       | 4,101                   | -                     | 4,101              | 2,868              |
| Legal and professional fees                  |       | 2,297                   | -                     | 2,297              | 8,608              |
| Communications and IT                        |       | 1,876                   | -                     | 1,876              | 3,007              |
| Other office expenses                        |       | 15,148                  | -                     | 15,148             | 20,130             |
| Interest payable and similar charges         |       | 4,735                   | -                     | 4,735              | 4,115              |
| Depreciation and impairment                  |       | 16,264                  | 16,159                | 32,423             | 35,023             |
| <b>Total expenses</b>                        |       | <u>288,593</u>          | <u>21,159</u>         | <u>309,752</u>     | <u>306,674</u>     |
| <b>Net income/(expenditure) for the year</b> |       | (22,595)                | (11,589)              | (34,184)           | (17,560)           |
| Total funds brought forward                  |       | <u>308,919</u>          | <u>219,771</u>        | <u>528,690</u>     | <u>546,250</u>     |
| <b>Total funds carried forward</b>           |       | <u>286,324</u>          | <u>208,182</u>        | <u>494,506</u>     | <u>528,690</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 2023

|  | Notes | £        | 2023<br>£ | £        | 2022<br>£ |
|--|-------|----------|-----------|----------|-----------|
| <b>Fixed assets</b>  |       |          |           |          |           |
| Tangible assets  | 9     |          | 392,469   |          | 421,892   |
| <b>Current assets</b>  |       |          |           |          |           |
| Stocks   |       | 131      |           | 375      |           |
| Debtors  | 10    | 176      |           | 185      |           |
| Cash at bank and in hand                                       |       | 192,360  |           | 203,428  |           |
|  |       | 192,667  |           | 203,988  |           |
| <b>Creditors: amounts falling due within one year</b>          | 11    | (65,974) |           | (62,557) |           |
| <b>Net current assets</b>                                      |       |          | 126,693   |          | 141,431   |
| <b>Total assets less current liabilities</b>                   |       |          | 519,162   |          | 563,323   |
| <b>Creditors: amounts falling due after more than one year</b> | 12    | (24,656) |           | (34,633) |           |
| <b>Net assets</b>  |       |          | 494,506   |          | 528,690   |
| <b>Funds</b>   | 13    |          |           |          |           |
| Restricted income funds  |       |          | 208,182   |          | 219,771   |
| Unrestricted income funds                                      |       |          | 286,324   |          | 308,919   |
| <b>Total funds</b>   |       |          | 494,506   |          | 528,690   |

The financial statements were approved by the Trustees on 5 July 2024 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 2023

### 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 2023

#### 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<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|-----------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 85,523                     | 9,570                    | 95,093             | 105,153            |
|           | <u>85,523</u>              | <u>9,570</u>             | <u>95,093</u>      | <u>105,153</u>     |

#### 3. Charitable activities

|                  | Unrestricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|------------------|----------------------------|--------------------|--------------------|
| Residency income | 170,666                    | 170,666            | 183,686            |
|                  | <u>170,666</u>             | <u>170,666</u>     | <u>183,686</u>     |

#### 4. Other trading activities

|             | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|-------------|--------------------|--------------------|
| Shop income | -                  | 24                 |
|             | <u>-</u>           | <u>24</u>          |

**The Jonas Trust**

**Notes to financial statements  
for the year ended 30 September 2023**

**5. Investment income**

|                          | Unrestricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--------------------------|----------------------------|--------------------|--------------------|
| Bank interest receivable | 1,159                      | 1,159              | 182                |
|                          | <u>1,159</u>               | <u>1,159</u>       | <u>182</u>         |

**6. Other income**

|               | Unrestricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------|----------------------------|--------------------|--------------------|
| Sundry income | 8,650                      | 8,650              | 69                 |
|               | <u>8,650</u>               | <u>8,650</u>       | <u>69</u>          |

**7. Employees**

| Employment costs      | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 126,069        | 110,909        |
| Social security costs | 3,407          | 3,774          |
| Pension costs         | 1,902          | 8,991          |
|                       | <u>131,378</u> | <u>123,674</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:

|                          | 2023<br>Number | 2022<br>Number |
|--------------------------|----------------|----------------|
| Trustees                 | 5              | 4              |
| Principal Officer        | 2              | 2              |
| Administration and other | 5              | 4              |
|                          | <u>12</u>      | <u>10</u>      |

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2023

### 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:

|                | 2023  | 2022  |
|----------------|-------|-------|
|                | £     | £     |
| Pension charge | 1,902 | 8,991 |

### 9. Tangible fixed assets

|                        | Land and<br>buildings<br>freehold<br>£ | Fixtures<br>fittings and<br>equipment<br>£ | Motor<br>vehicles<br>£ | Total<br>£     |
|------------------------|--|--|------------------------|----------------|
| <b>Cost</b>            |  |  |                        |                |
| At 1 October 2022      | 645,093                                | 131,788                                    | 4,300                  | 781,181        |
| Additions              | 3,000                                  | -  | -                      | 3,000          |
| At 30 September 2023   | <u>648,093</u>                         | <u>131,788</u>                             | <u>4,300</u>           | <u>784,181</u> |
| <b>Depreciation</b>    |  |  |                        |                |
| At 1 October 2022      | 287,033                                | 68,976                                     | 3,280                  | 359,289        |
| Charge for the year    | 19,573                                 | 12,595                                     | 255                    | 32,423         |
| At 30 September 2023   | <u>306,606</u>                         | <u>81,571</u>                              | <u>3,535</u>           | <u>391,712</u> |
| <b>Net book values</b> |  |  |                        |                |
| At 30 September 2023   | <u>341,487</u>                         | <u>50,217</u>                              | <u>765</u>             | <u>392,469</u> |
| At 30 September 2022   | <u>358,060</u>                         | <u>62,812</u>                              | <u>1,020</u>           | <u>421,892</u> |

### 10. Debtors

|                        | 2023 | 2022 |
|------------------------|------|------|
|                        | £    | £    |
| Income tax recoverable | 176  | 185  |

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2023

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

|                                 | 2023          | 2022          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Bank loan                       | 11,200        | 11,200        |
| Loans                           | 20,200        | 25,800        |
| Trade creditors                 | -             | 47            |
| Other taxes and social security | 8,344         | 8,528         |
| Accruals and deferred income    | 26,230        | 16,982        |
|                                 | <u>65,974</u> | <u>62,557</u> |

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

|                           | 2023          | 2022          |
|---------------------------|---------------|---------------|
|                           | £             | £             |
| Covid-19 Bounce-back loan | <u>24,656</u> | <u>34,633</u> |

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

|   | Unrestricted funds | Restricted funds | Total funds    |
|---|--------------------|------------------|----------------|
|   | £                  | £                | £              |
| Fund balances at 30 September 2023 as represented by: |                    |                  |                |
| Tangible fixed assets                                 | 205,052            | 187,417          | 392,469        |
| Current assets  | 171,902            | 20,765           | 192,667        |
| Current liabilities                                   | (65,974)           | -                | (65,974)       |
| Long-term liabilities                                 | (24,656)           | -                | (24,656)       |
|   | <u>286,324</u>     | <u>208,182</u>   | <u>494,506</u> |

#### 14. Unrestricted funds

|                   | At<br>1 October<br>2022 | Incoming<br>resources | Outgoing<br>resources | At<br>30 September<br>2023 |
|-------------------|-------------------------|-----------------------|-----------------------|----------------------------|
|                   | £                       | £                     | £                     | £                          |
| Unrestricted Fund | <u>308,919</u>          | <u>265,998</u>        | <u>(288,593)</u>      | <u>286,324</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 2023

#### 15. Restricted funds

|           | At<br>1 October<br>2022<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | At<br>30 September<br>2023<br>£ |
|-----------|------------------------------|----------------------------|----------------------------|---------------------------------|
| Vision 21 | 219,771                      | 4,570                      | (16,159)                   | 208,182                         |
| Screwfix  | -                            | 5,000                      | (5,000)                    | -                               |
|           | <u>219,771</u>               | <u>9,570</u>               | <u>(21,159)</u>            | <u>208,182</u>                  |

#### Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. £187,417 relates to the NBV of fixed assets purchased with the funds.

Funds towards materials for two new cabin deckings.

#### 16. Related party transactions

Mr J Henson, who was a Trustee of the charity in previous years, 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 2023 was £10,200 (2022 : £15,800).