

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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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 IPB	
Bankers	Lloyds Bank Plc
National Clubs and Charities Centre	
Sedgemoor House	
Deane Gate Avenue	
Blackbrook Business Park	
Taunton	
TAI 2UF	
Solicitors	Harland & Co Solicitors
18 St Saviourgate	
York	

The Jonas Trust

Report of the Trustees for the year ended 30 September 2020

North Yorkshire

YO1 8NS

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;

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Report of the Trustees for the year ended 30 September 2020

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.

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

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Report of the Trustees for the year ended 30 September 2020

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.

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.

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).

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Report of the Trustees for the year ended 30 September 2020

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.

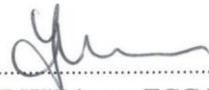
Basis of independent examiner's statement

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 F Wilkinson FCCA

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The Barker Partnership

Chartered Accountants & Statutory Auditors

44 Kirkgate

Ripon

North Yorkshire

HG4 1PB

25 May 2021

Statement of financial activities

For the year ended 30 September 2020

The Jonas Trust

	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	-	-	652
Total income		239,478	75,243	314,721	310,839
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		205,885	14,825	220,710	270,897
Net income for the year		33,593	60,418	94,011	39,942
Total funds brought forward		224,698	123,957	348,655	308,713
Total funds carried forward		258,291	184,375	442,666	348,655

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

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
		<hr/>	<hr/>
		126,901	75,764
Creditors: amounts falling due within one year	11	(53,070)	(88,061)
		<hr/>	<hr/>
Net current assets/(liabilities)		73,831	(12,297)
		<hr/>	<hr/>
Total assets less current liabilities		447,031	350,178
Creditors: amounts falling due after more than one year	12	(4,365)	(1,523)
		<hr/>	<hr/>
Net assets		442,666	348,655
Funds	13		
Restricted income funds		184,375	123,957
Unrestricted income funds		258,291	224,698
		<hr/>	<hr/>
Total funds		442,666	348,655

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 Jonas Trust

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

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Notes to financial statements for the year ended 30 September 2020

Fixtures, fittings & equipment	-	20% reducing balance
Motor vehicles	-	25% reducing balance

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 Total	2020 funds	2019 funds	Total
Residency income		1 14,303	1 14,303	164,091
		<u>1 14,303</u>	<u>1 14,303</u>	<u>164,091</u>

4. Other trading activities

Unrestricted Total	2020 funds	2019 funds	Total
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Notes to financial statements for the
year ended 30 September 2020

Shop income	51	51	70
	<u>51</u>	<u>51</u>	<u>70</u>
5. Investment income			
	Unrestricted 2020 2019 funds Total Total		
Bank interest receivable	10	10	10
	<u>10</u>	<u>10</u>	<u>10</u>
6. Other income			
	Unrestricted 2020 2019 funds Total 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>

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Notes to financial statements for the
year ended 30 September 2020

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
	11	12

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				
	573,400	90,960	4,300	668,660
At 30 September 2020 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)
	250,568	42,406	2,486	295,460
At 30 September 2020 Net book values	250,568	42,406	2,486	295,460
At 30 September 2020	322,832	48,554	1,814	373,200

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Notes to financial statements for the year
ended 30 September 2020

At 30 September 2019	321,075	38,981	2,419	362,475
Debtors			2020	2019
10. Other debtors			1,696	
Income tax recoverable			374	1,581
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
			<hr/>	<hr/>
			53,070	88,061
12. Creditors: amounts falling due after more than one year			2020	2019
Bank loan			3,917	
Other creditors			448	1,523
			<hr/>	<hr/>
			4,365	1,523
13. Analysis of net assets between funds				
	Unrestricted	Restricted	Total	
	funds	funds	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)	
	<hr/>	<hr/>	<hr/>	

The Jonas Trust

Notes to financial statements for the year ended 30 September 2020

		258,291	184,375	442,666
14. Unrestricted funds				At
	1 October 2019	Incoming resources	Outgoing resources	30 September 2020
Unrestricted Fund	224,698	239,478	(205,885)	258,291

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				
	1 October 2019	Incoming resources	Outgoing resources	30 September 2020
Vision 21	123,957	75,243	(14,825)	184,375

Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. El 37,283 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).

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Notes to financial statements for the year ended 30 September 2020

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 trustees continue to monitor and reduce expenditure incurred by the charity (including the furloughing of staff).