

# THE JONAS CHARITABLE TRUST

England & Wales · Charity number 1049167

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1995-09-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Jonas Centre  
Redmire  
Leyburn  
North Yorkshire  
DL8 4EW

**Phone** 01969624900

**Email** [stay@jonascentre.org](mailto:stay@jonascentre.org)

**Website** [www.jonascentre.org](http://www.jonascentre.org)

## Activities

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**Objects:** (1) THE ADVANCEMENT OF THE CHRISTIAN RELIGION EITHER IN THE UNITED KINGDOM OR OVERSEAS; (11) THE ADVANCEMENT FOR THE PUBLIC BENEFIT OF RELIGIOUS OR OTHER EDUCATION; (111) THE RELIEF OF THE AGED POOR SICK OR DISABLED.

**Activities:** The charity operates a Christian residential centre and holiday venue in the Yorkshire Dales. Guests enjoy holiday retreats, group residentials and respite breaks. The majority of group use is for church and Christian ministry getaways and conferences. Subsidised respite breaks are provided for those experiencing a range of difficult circumstances, through referrals from churches and services.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** UNITED KINGDOM AND OVERSEAS
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£294,461	£351,829	-	-
2024-09-30	£734,681	£291,279	£937,908	14
2023-09-30	£275,568	£309,752	-	-
2022-09-30	£289,114	£306,674	-	-
2021-09-30	£338,320	£234,736	-	-
2020-09-30	£314,721	£220,710	-	-

## Trustees

Name	Role	Appointed
<b>IAN NICHOLAS COOMBS</b>	Chair	
Hilary Disney		2025-11-17
Peter Hale		2021-09-15
Timothy John Davis		2022-10-01

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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**The Jonas Trust**  
**Trustees' report and financial statements**  
**for the year ended 30 September 2025**

**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 (resigned 5 October 2023) Tim Davis Peter Hale Hilary Disney (appointed 17 November 2025) Jonny Wooldridge (resigned 18 October 2025)
<b>Principal officers</b>	Sebastian Rab - Chief Executive Officer Amanda Oliver - Operations Manager
<b>Accountants</b>	The Barker Partnership Chartered Accountants 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 2025**

The Trustees present their report and the financial statements for the year ended 30 September 2025. 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 29th 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 2025**

#### *Staffing of the Centre*

There have been a number of staff changes this year resulting in the permanent appointment of the Operations Manager, the recruitment of a new Office Manager and the CEO has returned to a part-time role.

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', adding the clarifying statement, 'through residential Christian ministry'. The mission remained the same: 'welcoming all to share in a beautiful place, set aside for resting, seeking and engaging with God'.

The Centre was pleased to welcome 56 primary-purpose groups, a small increase on the number from the previous reporting period, with approximately 40% first-time groups once again. These groups were predominantly churches, Christian ministries, Christian Unions and church leadership teams. The King's Trust continued to bring groups to the Centre.

During January, the Centre once again offered retreats to anyone working in Christian ministry on a 'pay as you feel' basis. This initiative was received enthusiastically and the month was busy with guests.

Significant capital development work was undertaken to bring the new borehole online as the Centre's water supply, install a new mains electricity connection to the Granary Barn, and provide disabled access along with new toilet facilities in the Granary Barn.

The team continued to serve in the local communities of the Dales and is pleased to be making positive connections, building relational support networks of prayer. A highlight from the reporting period included a third speaking engagement with the local cross-church worship evening, Wensleydale Filling Station.

#### **Financial review**

The statements which follow show the financial outcome for the year.

Coming into the year, the financial position was stable.

Savings, grants and donations were used to fund the capital development projects mentioned above. Income from charitable activities was slightly increased from the previous year.

Largely due to the capital development work, the charity ran a deficit budget this financial year. This shortfall will be addressed in part through seeking grant funds to support core 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.

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2025**

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

The Trust will continue to engage with churches, Christian ministries and charities 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 for those who would otherwise be unable to afford to visit the Centre.

The January 'pay as you feel' offer for those working in Christian ministry will run again.

At year end, purchase of neighbouring Elm House was looking less likely, but the Trust remained open to this and other options to expand the capacity and impact of the Jonas Centre.

#### **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**

29 April 2026

## **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 2025 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

29 April 2026

# The Jonas Trust

## Statement of financial activities

For the year ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	36,043	53,299	89,342	527,252
Charitable activities	3	186,124	-	186,124	183,427
Investment income	4	11,733	-	11,733	3,314
Other income	5	7,262	-	7,262	20,688
<b>Total income</b>		<u>241,162</u>	<u>53,299</u>	<u>294,461</u>	<u>734,681</u>
<b>Expenditure on:</b>					
Staff costs	6	157,568	-	157,568	139,510
Admin		28,662	-	28,662	39,798
Utilities		28,865	-	28,865	11,852
Housekeeping		26,451	-	26,451	23,247
Buildings		11,701	-	11,701	6,495
Grounds		13,398	-	13,398	11,220
Development		8,683	-	8,683	1,500
Partial Exemption		20,578	-	20,578	13,900
Interest payable and similar charges		534	-	534	759
Depreciation and impairment		55,389	-	55,389	45,933
Profit on disposal of tangible fixed assets for the charity's own use		-	-	-	(2,935)
<b>Total expenses</b>		<u>351,829</u>	<u>-</u>	<u>351,829</u>	<u>291,279</u>
<b>Net incoming/(outgoing) resources before transfers</b>		(110,667)	53,299	(57,368)	443,402
Transfers between funds		248,602	(248,602)	-	-
<b>Net income/(expenditure) for the year</b>		<u>137,935</u>	<u>(195,303)</u>	<u>(57,368)</u>	<u>443,402</u>
Total funds brought forward		278,605	659,303	937,908	494,506
<b>Total funds carried forward</b>		<u>416,540</u>	<u>464,000</u>	<u>880,540</u>	<u>937,908</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 2025

	Notes	£	2025	£	£	2024	£
<b>Fixed assets</b>							
Tangible assets	8		438,422			409,856	
<b>Current assets</b>							
Stocks		131			131		
Debtors	9	-			450		
Cash at bank and in hand		551,467			602,979		
		551,598			603,560		
<b>Creditors: amounts falling due within one year</b>	10	(104,180)			(59,675)		
<b>Net current assets</b>			447,418			543,885	
<b>Total assets less current liabilities</b>			885,840			953,741	
<b>Creditors: amounts falling due after more than one year</b>	11	(5,300)				(15,833)	
<b>Net assets</b>			880,540			937,908	
<b>Funds</b>	12						
Restricted income funds			464,000			659,303	
Unrestricted income funds			416,540			278,605	
<b>Total funds</b>			880,540			937,908	

The financial statements were approved by the Trustees on 29 April 2026 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 2025

### 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 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

#### 1.5. Stock

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

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2025

### 1.6. 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 £	2025 Total £	2024 Total £
Donations	36,043	53,299	89,342	527,252
	<u>36,043</u>	<u>53,299</u>	<u>89,342</u>	<u>527,252</u>

### 3. Charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Residency income	186,124	186,124	183,427
	<u>186,124</u>	<u>186,124</u>	<u>183,427</u>

### 4. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	11,733	11,733	3,314
	<u>11,733</u>	<u>11,733</u>	<u>3,314</u>

### 5. Other income

	Unrestricted funds £	2025 Total £	2024 Total £
Sundry income	7,262	7,262	20,688
	<u>7,262</u>	<u>7,262</u>	<u>20,688</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2025

#### 6. Employees

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	149,615	133,190
Social security costs	5,489	4,074
Pension costs	2,464	2,246
	<u>157,568</u>	<u>139,510</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:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Trustees	5	5
Principal Officer	2	2
Administration and other	9	7
	<u>16</u>	<u>14</u>

#### 7. 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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,464</u>	<u>2,246</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2025

<b>8. Tangible fixed assets</b>	<b>Land and buildings freehold</b>	<b>Fixtures fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 October 2024			
Additions	667,293	176,673	843,966
	83,955	-	83,955
At 30 September 2025	<u>751,248</u>	<u>176,673</u>	<u>927,921</u>
<b>Depreciation</b>			
At 1 October 2024	336,588	97,522	434,110
Charge for the year	40,298	15,091	55,389
At 30 September 2025	<u>376,886</u>	<u>112,613</u>	<u>489,499</u>
<b>Net book values</b>			
At 30 September 2025	<u>374,362</u>	<u>64,060</u>	<u>438,422</u>
At 30 September 2024	<u>330,705</u>	<u>79,151</u>	<u>409,856</u>
<b>9. Debtors</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Income tax recoverable		-	450
		<u>-</u>	<u>450</u>
<b>10. Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Bank loan		10,000	10,000
Loans		50,200	10,200
Trade creditors		-	7,120
Other taxes and social security		4,113	7,569
Accruals and deferred income		39,867	24,786
		<u>104,180</u>	<u>59,675</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2025

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

	2025	2024
	£	£
Covid-19 Bounce-back loan	5,300	15,833

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

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 30 September 2025 as represented by:			
Tangible fixed assets	438,422	-	438,422
Current assets	87,598	464,000	551,598
Current liabilities	(104,180)	-	(104,180)
Long-term liabilities	(5,300)	-	(5,300)
	<u>416,540</u>	<u>464,000</u>	<u>880,540</u>

#### 13. Unrestricted funds

	At 1 October 2024	Incoming resources	Outgoing resources	Transfers	At 30 September 2025
	£	£	£	£	£
Unrestricted Fund	<u>278,605</u>	<u>241,162</u>	<u>(351,829)</u>	<u>248,602</u>	<u>416,540</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 2025

#### 14. Restricted funds

	At 1 October 2024 £	Incoming resources £	Transfers £	At 30 September 2025 £
Property improvements (Vision 21)	200,303	53,299	(248,602)	5,000
Property	459,000	-	-	459,000
	<u>659,303</u>	<u>53,299</u>	<u>(248,602)</u>	<u>464,000</u>

#### Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. The transfer of £248,602 relates to the restricted expenses purchased with the funds, as the conditions have been met they are now treated as unrestricted assets. In the closing balance there is £5,000 for the prayer barn.

Property funds towards the purchase of a property.

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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**The Jonas Trust**  
**Trustees' report and financial statements**  
**for the year ended 30 September 2024**

**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 (resigned 5 October 2023) Tim Davis Peter Hale Jonny Wooldridge
<b>Principal officers</b>	Sebastian Rab - Chief Executive Officer Amanda Oliver - Operations Manager
<b>Accountants</b>	The Barker Partnership Chartered Accountants 44 Kirkgate Ripon North Yorkshire HG4 1PB
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## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2024**

The Trustees present their report and the financial statements for the year ended 30 September 2024. 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**

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- (i) the advancement of the Christian religion either in the United Kingdom or overseas,
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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, except for an update to the Safeguarding Policy, under the guidance of 31:8.

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.

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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 28th 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.
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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 2024**

#### *Staffing of the Centre*

During the reporting period, Sebastian Rab continued as Chief Executive Officer. Rachael Rab went onto maternity leave half way through the period, and the CEO role became a full time post. Philippa Udy was appointed in the new role of Prayer and Development Lead, part time. Amanda Oliver was appointed as Maternity Cover Operations Manager. They were supported in maintenance, grounds work and housekeeping by a staff team of four other 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', adding the clarifying statement, 'through residential Christian ministry'. The mission remained the same: 'welcoming all to share in a beautiful place, set aside for resting, seeking and engaging with God'.

The Centre was pleased to welcome 53 primary-purpose groups, over double the number compared to the previous reporting period, with approximately 40% first-time groups. These groups were predominantly churches, Christian ministries, Christian Unions and church leadership teams. The Princes Trust also brought three groups to the Centre for residential courses with local company Outdoor Ambition.

For the first time, the Centre team was pleased to host a week of 24/7 prayer with participants from across the UK, and it's own men's retreat weekend on the theme of prayer.

During the month of January, the Centre offered retreats to anyone working in Christian ministry on a 'pay as you feel' basis. This initiative was received enthusiastically and the month was unusually busy with guests.

Significant development work took place to refurbish the upstairs of the Granary Barn, adding additional bunk accommodation. The site also benefitted from the drilling of a new bore hole.

The team continued to serve in the local communities of the Dales and is pleased to be making positive connections, building relational support networks of prayer. A highlight from the reporting period included a second speaking engagement with the local cross-church worship evening, Wensleydale Filling Station.

During the reporting period, significant funds were donated for the purchase of Elm House, the other half of the estate that the Jonas Centre occupies.

#### **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 development work. If this capital improvement work is discounted from expenditure, the Centre covered it's running costs, not least because of generous donations from supporters encouraged by the vision and use of the Centre.

Moving forward, extra time is being given to grant fundraising and refreshing the supporter base of the Trust, in order to continue with key improvements to the site whilst covering basic running costs.

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2024**

#### *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, Christian ministries and charities 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 for those who would otherwise be unable to afford to visit the Centre.

The January 'pay as you feel' offer for those working in Christian ministry will run again.

The Trust continue to pursue funds for the purchase of Elm House, in order to take up this significant opportunity to expand its facilities and impact.

#### **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 Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2024**

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**

6 January 2025

## 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 2024 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.

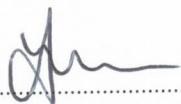
#### Basis of independent examiner's statement

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  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

6 January 2025

## The Jonas Trust

### Statement of financial activities

For the year ended 30 September 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	55,606	471,646	527,252	95,093
Charitable activities	3	183,427	-	183,427	170,666
Investment income	4	3,314	-	3,314	1,159
Other income	5	20,688	-	20,688	8,650
<b>Total income</b>		<u>263,035</u>	<u>471,646</u>	<u>734,681</u>	<u>275,568</u>
<b>Expenditure on:</b>					
Staff costs	6	139,510	-	139,510	131,378
Establishment costs		106,512	1,500	108,012	144,896
Interest payable and similar charges		759	-	759	1,055
Depreciation and impairment		16,933	29,000	45,933	32,423
Profit on disposal of tangible fixed assets for the charity's own use		(2,935)	-	(2,935)	-
<b>Total expenses</b>		<u>260,779</u>	<u>30,500</u>	<u>291,279</u>	<u>309,752</u>
<b>Net incoming/(outgoing) resources before transfers</b>					
		2,256	441,146	443,402	(34,184)
Transfers between funds		(9,975)	9,975	-	-
<b>Net income/(expenditure) for the year</b>		<u>(7,719)</u>	<u>451,121</u>	<u>443,402</u>	<u>(34,184)</u>
Total funds brought forward		<u>286,324</u>	<u>208,182</u>	<u>494,506</u>	<u>528,690</u>
<b>Total funds carried forward</b>		<u>278,605</u>	<u>659,303</u>	<u>937,908</u>	<u>494,506</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 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	8		409,856		392,469
<b>Current assets</b>					
Stocks		131		131	
Debtors	9	450		176	
Cash at bank and in hand		602,979		192,360	
		<u>603,560</u>		<u>192,667</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(59,675)</u>		<u>(65,974)</u>	
<b>Net current assets</b>			<u>543,885</u>		<u>126,693</u>
<b>Total assets less current liabilities</b>			953,741		519,162
<b>Creditors: amounts falling due after more than one year</b>	11		<u>(15,833)</u>		<u>(24,656)</u>
<b>Net assets</b>			<u>937,908</u>		<u>494,506</u>
<b>Funds</b>					
Restricted income funds	12		659,303		208,182
Unrestricted income funds			<u>278,605</u>		<u>286,324</u>
<b>Total funds</b>			<u>937,908</u>		<u>494,506</u>

The financial statements were approved by the Trustees on 6 January 2025 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 2024

### 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 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

#### 1.5. Stock

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2024

#### 1.6. 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 £	2024 Total £	2023 Total £
Donations	55,606	471,646	527,252	95,093
	<u>55,606</u>	<u>471,646</u>	<u>527,252</u>	<u>95,093</u>

#### 3. Charitable activities

	Unrestricted funds £	2024 Total £	2023 Total £
Residency income	183,427	183,427	170,666
	<u>183,427</u>	<u>183,427</u>	<u>170,666</u>

#### 4. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	3,314	3,314	1,159
	<u>3,314</u>	<u>3,314</u>	<u>1,159</u>

#### 5. Other income

	Unrestricted funds £	2024 Total £	2023 Total £
Sundry income	20,688	20,688	8,650
	<u>20,688</u>	<u>20,688</u>	<u>8,650</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2024

#### 6. Employees

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	133,190	126,069
Social security costs	4,074	3,407
Pension costs	2,246	1,902
	<u>139,510</u>	<u>131,378</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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Trustees	5	5
Principal Officer	2	2
Administration and other	7	5
	<u>14</u>	<u>12</u>

#### 7. 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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Pension charge	<u>2,246</u>	<u>1,902</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2024

8. Tangible fixed assets	Land and buildings freehold £	Fixtures fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2023	648,093	131,788	4,300	784,181
Additions	19,200	44,885	-	64,085
Disposals	-	-	(4,300)	(4,300)
At 30 September 2024	<u>667,293</u>	<u>176,673</u>	<u>-</u>	<u>843,966</u>
<b>Depreciation</b>				
At 1 October 2023	306,606	81,571	3,535	391,712
Charge for the year	29,982	15,951	-	45,933
On disposals	-	-	(3,535)	(3,535)
At 30 September 2024	<u>336,588</u>	<u>97,522</u>	<u>-</u>	<u>434,110</u>
<b>Net book values</b>				
At 30 September 2024	<u>330,705</u>	<u>79,151</u>	<u>-</u>	<u>409,856</u>
At 30 September 2023	<u>341,487</u>	<u>50,217</u>	<u>765</u>	<u>392,469</u>
<b>9. Debtors</b>				
			<b>2024</b>	<b>2023</b>
			£	£
Income tax recoverable			<u>450</u>	<u>176</u>
<b>10. Creditors: amounts falling due within one year</b>				
			<b>2024</b>	<b>2023</b>
			£	£
Bank loan			10,000	11,200
Loans			10,200	20,200
Trade creditors			7,120	-
Other taxes and social security			7,569	8,344
Accruals and deferred income			24,786	26,230
			<u>59,675</u>	<u>65,974</u>

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2024

<b>11. Creditors: amounts falling due after more than one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Covid-19 Bounce-back loan	<u>15,833</u>	<u>24,656</u>

### 12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2024 as represented by:			
Tangible fixed assets	214,553	195,303	409,856
Current assets	139,560	464,000	603,560
Current liabilities	(59,675)	-	(59,675)
Long-term liabilities	(15,833)	-	(15,833)
	<u>278,605</u>	<u>659,303</u>	<u>937,908</u>

<b>13. Unrestricted funds</b>	<b>At</b>				<b>At</b>
	<b>1 October</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>30 September</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>		<b>2024</b>
	£	£	£	£	£
Unrestricted Fund	<u>286,324</u>	<u>263,035</u>	<u>(260,779)</u>	<u>(9,975)</u>	<u>278,605</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 2024

14. Restricted funds	At 1 October 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 September 2024 £
Vision 21	208,182	11,146	(29,000)	9,975	200,303
Property	-	460,500	(1,500)	-	459,000
	<u>208,182</u>	<u>471,646</u>	<u>(30,500)</u>	<u>9,975</u>	<u>659,303</u>

#### Purposes of restricted funds

Vision 21 funds are used to improve the facilities of the charity. £195,303 relates to the NBV of fixed assets purchased with the funds and £5,000 in the bank ready for the prayer barn.

Property funds towards the purchase of a property.

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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**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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Statement of financial activities	<b>6</b>
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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 (resigned 5 October 2023) Tim Davis (appointed 1 October 2022) Peter Hale Jonny Wooldridge
<b>Principal officers</b>	Sebastian Rab - Chief Executive Officer Rachael Rab - Operations Manager
<b>Accountants</b>	The Barker Partnership Chartered Accountants 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 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 £	Restricted funds £	2023 Total £	2022 Total £
<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 £	£	2022 £
<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 funds £	Restricted funds £	2023 Total £	2022 Total £
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 funds £	2023 Total £	2022 Total £
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 Total £	2022 Total £
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 funds £	2023 Total £	2022 Total £
Bank interest receivable	1,159	1,159	182
	<u>1,159</u>	<u>1,159</u>	<u>182</u>

**6. Other income**

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

**7. Employees**

Employment costs	2023 £	2022 £
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 Number	2022 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 buildings freehold £	Fixtures fittings and equipment £	Motor vehicles £	Total £
<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 1 October 2022	Incoming resources	Outgoing resources	At 30 September 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 1 October 2022 £	Incoming resources £	Outgoing resources £	At 30 September 2023 £
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).

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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**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

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

#### 1.2. Income and endowments

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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).

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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**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

<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 Peter Hale (appointed 15 September 2021) John Henson (resigned 1 October 2021) Jonny Wooldridge
<b>Principal officer</b>	Simon Eastwood - Centre Director
<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
<b>Solicitors</b>	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.

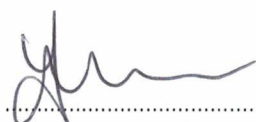
#### Basis of independent examiner's statement

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 £
<b>Income and endowments from:</b>					
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
<b>Total income</b>		<u>328,571</u>	<u>9,749</u>	<u>338,320</u>	<u>314,721</u>
<b>Expenditure on:</b>					
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
<b>Total expenses</b>		<u>222,330</u>	<u>12,406</u>	<u>234,736</u>	<u>220,710</u>
<b>Net income/(expenditure) for the year</b>		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>
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>					
Tangible assets	9		375,661		373,200
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(52,270)</u>		<u>(53,070)</u>	
<b>Net current assets</b>			<u>218,364</u>		<u>73,831</u>
<b>Total assets less current liabilities</b>			594,025		447,031
<b>Creditors: amounts falling due after more than one year</b>	12		<u>(47,775)</u>		<u>(4,365)</u>
<b>Net assets</b>			<u>546,250</u>		<u>442,666</u>
<b>Funds</b>	13				
Restricted income funds			181,718		184,375
Unrestricted income funds			364,532		258,291
<b>Total funds</b>			<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
	£	£	£	£
<b>Cost</b>				
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	<u>596,884</u>	<u>98,742</u>	<u>4,300</u>	<u>699,926</u>
<b>Depreciation</b>				
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	<u>268,093</u>	<u>53,232</u>	<u>2,940</u>	<u>324,265</u>
<b>Net book values</b>				
At 30 September 2021	<u>328,791</u>	<u>45,510</u>	<u>1,360</u>	<u>375,661</u>
At 30 September 2020	<u>322,832</u>	<u>48,554</u>	<u>1,814</u>	<u>373,200</u>

#### 10. Debtors

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

# The Jonas Trust

## 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).

**THE JONAS CHARITABLE TRUST**

England & Wales - Charity number 1049167

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# Accounts

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

**Charity number: 1049167**

# The Jonas Trust

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# The Jonas Trust

## Legal and administrative information

<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 John Henson Jonny Wooldridge
<b>Principal officer</b>	Simon Eastwood - Centre Director
<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
<b>Solicitors</b>	Harland & Co Solicitors 18 St Saviourgate York North Yorkshire YO1 8NS

# **The Jonas Trust**

## **Report of the Trustees for the year ended 30 September 2020**

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

### **Structure, governance and management**

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

The objects of the charity are:

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

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

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

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

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

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

### **Objectives and activities**

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

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

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

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2020**

#### *Staffing of the Centre*

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

#### **Achievements and performance**

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

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

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

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

#### *The impact of Covid-19*

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

#### **Financial review**

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

## **The Jonas Trust**

### **Report of the Trustees for the year ended 30 September 2020**

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

#### *Reserves*

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

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

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

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

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

#### **The way ahead**

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

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

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

## The Jonas Trust

### Report of the Trustees for the year ended 30 September 2020

#### Statement of trustees' responsibilities

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

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

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

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

On behalf of the board



Ian Coombs

**Chairman of the Board of Trustees**

25 May 2021

## The Jonas Trust

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

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

#### Respective responsibilities of Trustees and independent examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**F Wilkinson FCCA**

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

25 May 2021

# The Jonas Trust

## Statement of financial activities

For the year ended 30 September 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	78,480	75,243	153,723	146,016
Charitable activities	3	114,303	-	114,303	164,091
Other trading activities	4	51	-	51	70
Investment income	5	10	-	10	10
Other income	6	46,634	-	46,634	652
<b>Total income</b>		<u>239,478</u>	<u>75,243</u>	<u>314,721</u>	<u>310,839</u>
<b>Expenditure on:</b>					
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
<b>Total expenses</b>		<u>205,885</u>	<u>14,825</u>	<u>220,710</u>	<u>270,897</u>
<b>Net income for the year</b>		33,593	60,418	94,011	39,942
Total funds brought forward		<u>224,698</u>	<u>123,957</u>	<u>348,655</u>	<u>308,713</u>
<b>Total funds carried forward</b>		<u>258,291</u>	<u>184,375</u>	<u>442,666</u>	<u>348,655</u>

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

# The Jonas Trust

## Balance sheet as at 30 September 2020

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

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



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

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

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2020

### General information

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

### 1. Accounting policies

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

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

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

#### 1.2. Income and endowments

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

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

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

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

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

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

#### 1.3. Expenditure

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

#### 1.4. Tangible fixed assets and depreciation

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

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2020

#### 1.5. Leasing

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

#### 1.6. Stock

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

#### 1.7. Defined contribution pension schemes

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

#### 2. Donations and legacies

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

#### 3. Charitable activities

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

#### 4. Other trading activities

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2020

#### 5. Investment income

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

#### 6. Other income

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

#### 7. Employees

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

#### Number of employees

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

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

# The Jonas Trust

## Notes to financial statements for the year ended 30 September 2020

### 8. Pension costs

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

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

### 9. Tangible fixed assets

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

### 10. Debtors

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2020

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

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

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

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

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

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

## The Jonas Trust

### Notes to financial statements for the year ended 30 September 2020

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

#### Purposes of unrestricted funds

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

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

#### Purposes of restricted funds

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

#### 16. Related party transactions

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

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

#### 17. Post balance sheet events

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