

Charity registration number 1108131

Company registration number 05235539 (England and Wales)

**ST MARTIN'S CENTRE PARTNERSHIP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# ST MARTIN'S CENTRE PARTNERSHIP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr G Dunn Mr G Park Mr T Lennox Miss J Harris Mr K Edgell Mrs L Williams Reverend J Sadler
<b>Charlty number</b>	1108131
<b>Company number</b>	05235539
<b>Registered office</b>	St Martin's Centre Roman Avenue Byker Newcastle upon Tyne Tyne and Wear England NE6 2RJ
<b>Independent examiner</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ
<b>Bankers</b>	Unity Trust Bank Plc Four Brindley Place Birmingham B1 2JB

---

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **CONTENTS**

---

	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8 - 9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 23

---

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees are pleased to present their annual directors' report with the unaudited financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirement of a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

St Martin's Centre was completed in 2006 and is a large, bright space consisting of four multipurpose rooms, a coffee shop, a kitchen, nursery and a church. Situated on the border of Byker and Walker in Newcastle upon Tyne, the centre provides a facility which is used by all sections of this community as a safe meeting and learning place.

#### **Objectives and activities**

The objects as set in the Governing Document are:

- to promote the physical, intellectual and social development of young children, particularly those who are disadvantaged, to ensure that they are ready to flourish when they go to school;
- to promote the benefit of the inhabitants of the City of Newcastle upon Tyne, and in particular the East End of that City (the area of benefit) by associating together the local inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants;
- to advance the Christian religion;
- to establish or secure the establishment of a Community Centre and to manage and to maintain the same and to do all such things as are usually carried out in such a centre in furtherance of these aims.

The Charity fulfils these objects by:

- The delivery of children's services specifically for the local community in liaison with partners, including the Community Family Hub, through which the Charity seeks to provide opportunities for personal and social development of children and their families to address issues that affect their lives and maximise opportunities for children;
- The provision of quality childcare in St Martin's Centre Nursery, providing term time day care for local children aged between two and five;
- Providing volunteering and training opportunities, principally in the coffee shop and nursery, to help local people move closer to employment, increase their skill set and confidence levels.
- Delivering a wide timetable of activities for older people, providing a welcoming environment where people feel supported and new friendships are made.
- Working in a wide number of partnerships, including statutory bodies and other voluntary sector organisations, and in consultation with the local community to provide facilities and activities to increase awareness and opportunities for residents of all ages.
- St Martin's Centre incorporates St Martin's Church and the centre works in close partnership with the church. The vicar was a trustee and the Chair on the St Martin's Centre Partnership Board until his retirement in July 2020.;
- In addition to delivering the Charity's own activities and services, space within the centre is also available to hire by local organisations, thereby maximising the use of the space and providing the best possible facilities for local residents. The Charity aims to include services and activities for all age ranges, cultures, circumstances and abilities.

The mission of St Martin's Centre Partnership is to work with local people to live happy, healthy and safe lives.

#### **Significant activities**

The trustees approved a revised business plan, which outlined the programme of activities and development areas for the year. This focused mainly on the continued increase in reach following the Covid-19 pandemic and the development of new projects to respond to the needs of our community. These included the Befriending and Wellbeing project, the need for which was made apparent during the outreach work the charity carried out during the pandemic, and provision of a warm space over the winter months in response to the cost-of-living crisis.

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Children and families**

St Martin's Centre Nursery received an Ofsted inspection in July 2022 and we were delighted to receive an 'outstanding' judgement. This reflects the dedication and hard work of nursery staff in striving to ensure all of our children reach their potential and best possible position from which to start school. The number of children with special educational needs (SEN) continues to be high compared to pre-pandemic levels and we employ a SENCO Leader and a specialist SEN Early Years Practitioner to provide one-to-one focused activities with the children in the nursery and ensure each child can access the maximum amount of support available during their time with us as well as providing support to the families.

Our work with young children, funded by Children in Need, continued, with our Family Support Worker running activities to help children learn through play as well as helping the families most in need by completing Early Help Plans to ensure a package of support is put in place around the family.

### **Volunteering**

From September we worked to rebuild our volunteer base after this had diminished during the pandemic. Volunteers receive a full induction and training, relevant to their role in the centre. Opportunities are available in the coffee shop, nursery, older people's groups and young children's activities. We are a small staff team and recognise that without volunteers we would not be able to offer the wide range of services and activities that we do. We also understand the beneficial impact volunteering has on the volunteers themselves, with improved confidence, feelings of wellbeing and skills gained. An amazing 582 hours were donated by volunteers in the year, equivalent to 0.3 FTE post.

### **Older People and Befriending and Wellbeing Project**

We offer a full in-house timetable of activities for older adults, including exercise classes, social groups, IT support groups, hot meal provision and trips and excursions. On average, we welcome 65 older adults to the groups each week. This work is funded by the Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland.

In August 2022 we secured funding from the Henry Smith Charity to develop our Befriending and Wellbeing project, which was identified as a need through our outreach work during the pandemic. Initial funding is for three years, with the aim of growing a network of volunteers to visit older adults in their home or support them to attend local groups (including our own). In addition, the funding includes our work supporting local families with complex needs and the continued provision of food parcels to those most in need.

### **The Avenue coffee shop and Warm hub**

The Avenue coffee shop operated on reduced hours during the first part of the year. From October 2022 to April 2023, the coffee shop area was used in response to the cost-of-living crisis to provide a warm, welcoming space where hot drinks and snacks were provided free of charge throughout the day and with a free hot meal provided at lunch time. The salary and cost of food provision was funded by Newcastle Building Society through the Community Foundation serving Tyne & Wear and Northumberland. Additional cost-of-living crisis funding was received from Newcastle City Council and Connected Voice.

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Public benefit**

When planning the activities for the year, the trustees have regard to the Charity Commission's guidance on public benefit. St Martin's Centre runs activities and programmes for all age ranges and the services are open to all members of the local community.

The people accessing our services benefit directly through the services and activities we provide. Through participation in our programmes and activities they develop the skills and confidence to be able to make positive choices and are able to increase their living standards, health and wellbeing. Working with our staff they are able to identify barriers to success and develop the skills and strategies to overcome them and progress into education, employment, volunteering or training. They are able to form better relationships with peers and families and work towards contributing to the local community in a positive way. This also benefits the family and the local community.

Over 96% of income for nursery places was derived from the government 2-year-old offer or the 3-5-year-old offer, with the balance in the form of fees. This demonstrates the level of deprivation in the area we serve.

The Centre has arguably benefited the public more these last three years than at any other time in its history. This has been at a time when people have been most in need and some alternative areas of support have been closed to them. We have extended our reach, been flexible in our delivery and secured sufficient funding to be able to carry this out.

### **Volunteers**

St Martin's Centre has a volunteering policy in place, together with volunteer agreements and staff policies which also relate to volunteers. During the year we worked with 20 volunteers (2022:23), with 18 active volunteers at the year end. Currently we have 18 active volunteers.

### **Achievements and performance**

#### **Charitable activities**

Our general activities within the centre are driven by the community around us in Byker and Walker, Newcastle upon Tyne, and we offer a wide range of activities for all age groups, such as the under-five play groups, nursery provision for two to five year olds, baby socials and breastfeeding support groups. For the over 55s, we offer a weekly nutritious, home-made lunch and social/support groups to tackle the key problem of social isolation amongst the elderly within Byker and Walker. We have extended our provision with a new outreach Befriending and Wellbeing project, providing social support for people in their homes and the continued provision of food parcels to those most in need via referrals from social prescribers, schools, GPs and local organisations. We also offer a volunteering project, providing skill building, training and volunteering experience in a professional workplace for local people. We work closely with the Community Family Hub, targeting those families most in need of our services. We are a dynamic and evolving centre that looks to identify the need within our community and develop services appropriately.

### **Financial review**

#### **Financial dependency**

St Martin's Centre continues to be influenced by the uncertainty of financial support to the voluntary sector and the cost-of-living crisis. However, the charity has received sufficient income to operate its essential services and support core costs, including from Newcastle City Council for Community Family Hub activities, room hire contributions and payments under government offers for nursery occupancy.

In addition to this income the centre has benefited from the support of many funders in the year. These include the Henry Smith Charity, Garfield Weston Foundation, the Kellett Fund at the Community Foundation Tyne & Wear and Northumberland, the Greggs Foundation, the 1989 Willan Charitable Trust at the Community Foundation Tyne & Wear and Northumberland, BBC Children in Need, the Newcastle Fund, Newcastle City Council, Newcastle Building Society at the Community Foundation Tyne & Wear and Northumberland, the National Lottery, the Ringtons Fund at the Community Foundation Tyne & Wear and Northumberland, Connected Voice, Shepherds Offshore and Esmée Fairbairn.

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **Investment policy and objectives**

The fund balances carried forward at 31 March 2023 show a surplus total of £354,148 (2022: £297,448). An operating surplus at 31 March 2023 amounting to £56,700 (2022: £54,919) is shown in the Statement of Financial Activities.

The majority of funds are to be spent in the short term, so there are few funds for long term investment; however excess funds are deposited in an interest-bearing instant access account.

### **Reserves policy**

The Charity currently has a contingency fund of reserves and any interest accrued is applied to the work of the charity.

At 31 March 2023 the free reserves amounted to £258,352 (2022: £228,329) which amounts to approximately 6 month's budgeted unrestricted running costs. The target agreed by the Trustees is to hold 6 months running costs as recommended by the Charity Commission and the Trustees recognise the achievement of this as a consequence of three years of unprecedented results arising from the financial impact of the Covid-19 pandemic. We expect the level of unrestricted reserves to fall in the new financial year, given the increased competition on funding streams, the continued impact of inflation and the cost-of-living crisis and the reduction in self-generated income from room hire.

### **Designated reserves**

At the year-end the trustees designated £10,000 to spend on marketing and a new website in the new financial year. In addition, reserves include the capital asset fund, which represents the net book value of assets purchased using specific grant funding.

### **Insurance**

St Martin's Centre Partnership used Ecclesiastical Insurance plc as the main insurers for the year and Victor Insurance as the insurers for the nursery.

### **Political contributions**

The Charity made no political contributions during the year.

### **Policy of payments of creditors**

It is St Martin's Centre's policy to pay all suppliers within their settlement terms.

### **Pension Commitment**

St Martin's Centre Partnership has a pension scheme arrangement with Royal London and makes employer's contributions to the scheme. Membership is offered to all staff and includes death-in-service cover. The company also has a NEST scheme to meet its auto enrolment duties.

### **Plans for future periods**

The Avenue coffee shop reopened in May, with the focus this year on rebuilding the customer base. The Avenue is at the heart of the centre, providing fresh, affordable meals for the local community, as well as providing valuable volunteer opportunities.

Focus will also be on continuing to extend the reach of our new Befriending and Wellbeing project, which trains volunteers to carry out social visits to people in their own homes and provide support to attend community venues and appointments as appropriate. The project also encompasses our ongoing provision of food parcels through social prescribing referrals.

Subject to funding, we will also offer a warm space in the centre this winter, with access to hot meals, Wi-Fi and charging points.

With the Government announcing increased access to childcare for working parents, planning will be undertaken to ensure this can be maximised for our community and the centre.

# **ST MARTIN'S CENTRE PARTNERSHIP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

---

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

#### **Governing document**

The charity's governing documents are its Memorandum and Articles of Association, which constitute the charity as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity's full name is St Martin's Centre Partnership. It is a registered charity in the United Kingdom, Charity No: 1108131 and a company limited by guarantee, registered in England No: 05235539.

#### **Recruitment and appointment of new trustees**

Trustees may from time to time appoint a new member of the charity as a trustee, whether to fill a casual vacancy or by way of addition to the Board, provided that the appointment does not cause the number of trustees to exceed the maximum number allowed. Trustees are appointed for three years and are eligible for re-election for further three-year terms.

#### **Organisational structure**

The charity is managed by a Board of Trustees together with a Finance Sub-Committee. Both of these meet bi-monthly. The Chief Executive and Director of Finance and Business Development attend meetings of the Board of Trustees and the sub-committee but have no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services agreed by the Board of Trustees and ensuring adequate support and supervision of the staff team.

#### **Induction and training of new trustees**

When recruiting trustees, the Board looks for individuals with skills and experience which are of value to St Martin's Centre and which may not be represented by existing trustees. Trustees are recruited through advertisement or by recommendation, personal invitation, representatives from partnerships, or from current or historic service users. Anyone wishing to become a trustee is required to undergo a check with the Disclosure and Barring Services (DBS) at enhanced level and sign a declaration that they are not debarred from holding office. After appointment all new trustees go through an induction led by staff and board members.

#### **Key management remuneration**

The trustees consider the board of trustees, senior staff and in particular the Chief Executive and the Director of Finance and Business Development as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. Other key personnel during the year include the Operations Manager and Nursery Manager. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses, key management remuneration and related party transactions are disclosed in notes 9, 10 and 21 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's key management is reviewed annually. The remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Chief Executive presents a risk register to the Board of Trustees annually. Services delivered to children, young people and vulnerable adults are risk assessed in accordance with the appropriate guidelines before commencement of any activity.



## ST MARTIN'S CENTRE PARTNERSHIP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

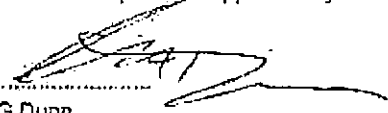
---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr G Dunn  
Mr G Park  
Mr T Lennox  
Miss J Harris  
Mr K Edgoll  
Mrs L Williams  
Reverend J Sadler

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr G Dunn  
Trustee

Date: 18<sup>th</sup> October 2023

# ST MARTIN'S CENTRE PARTNERSHIP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ST MARTIN'S CENTRE PARTNERSHIP

---

I report to the trustees on my examination of the financial statements of St Martin's Centre Partnership (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Michael Moran FCA

Robson Laidler Accountants Limited

Fernwood House  
Fernwood Road  
Jasmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 6 November 2023

# ST MARTIN'S CENTRE PARTNERSHIP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>Current financial year</b>					
		<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Notes</b>				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	<b>2</b>	37,952	266,578	304,530	282,432
Other trading activities	<b>3</b>	285,720	-	285,720	229,622
Investments	<b>4</b>	2,501	-	2,501	94
Other income	<b>5</b>	5,837	-	5,837	20,998
<b>Total income</b>		<b>332,010</b>	<b>266,578</b>	<b>598,588</b>	<b>533,146</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>6</b>	303,911	235,203	539,114	478,227
Other	<b>11</b>	-	2,774	2,774	-
<b>Total expenditure</b>		<b>303,911</b>	<b>237,977</b>	<b>541,888</b>	<b>478,227</b>
<b>Net income for the year/ Net movement in funds</b>		<b>28,099</b>	<b>28,601</b>	<b>56,700</b>	<b>54,919</b>
Fund balances at 1 April 2022		280,656	16,792	297,448	242,529
<b>Fund balances at 31 March 2023</b>		<b>308,755</b>	<b>45,393</b>	<b>354,148</b>	<b>297,448</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ST MARTIN'S CENTRE PARTNERSHIP

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and legacies	2	49,232	233,200	282,432
Other trading activities	3	229,622	-	229,622
Investments	4	94	-	94
Other income	5	20,998	-	20,998
<b>Total income</b>		<b>299,946</b>	<b>233,200</b>	<b>533,146</b>
<b><u>Expenditure on:</u></b>				
Charitable activities	6	248,242	229,985	478,227
<b>Total expenditure</b>		<b>248,242</b>	<b>229,985</b>	<b>478,227</b>
<b>Net income for the year/ Net movement in funds</b>		<b>51,704</b>	<b>3,215</b>	<b>54,919</b>
Fund balances at 1 April 2021		228,952	13,577	242,529
<b>Fund balances at 31 March 2022</b>		<b>280,656</b>	<b>16,792</b>	<b>297,448</b>

# ST MARTIN'S CENTRE PARTNERSHIP

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		31,900		37,957
<b>Current assets</b>					
Stocks	14	481		148	
Debtors	15	35,253		34,208	
Cash at bank and in hand		305,695		282,450	
		<u>341,429</u>		<u>316,806</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(19,181)</u>		<u>(57,315)</u>	
Net current assets			322,248		259,491
<b>Total assets less current liabilities</b>			<u>354,148</u>		<u>297,448</u>
<b>Income funds</b>					
Restricted funds	19		45,393		16,792
<u>Unrestricted funds</u>					
Designated funds	18	18,503		14,370	
General unrestricted funds		<u>290,252</u>		<u>266,286</u>	
			308,755		280,656
			<u>354,148</u>		<u>297,448</u>

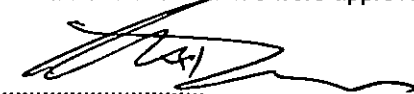
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18<sup>th</sup> October, 2023



Mr G Dunn  
Trustee

Company registration number 05235539

# ST MARTIN'S CENTRE PARTNERSHIP

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2023**

---

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		24,847		35,722
<b>Investing activities</b>					
Purchase of tangible fixed assets		(4,103)		(3,097)	
Investment income received		2,501		94	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(1,602)		(3,003)
<b>Net cash used in financing activities</b>			-		-
			<u>          </u>		<u>          </u>
<b>Net increase in cash and cash equivalents</b>			23,245		32,719
Cash and cash equivalents at beginning of year			282,450		249,731
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>305,695</u>		<u>282,450</u>

---

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity Information

St Martin's Centre Partnership is a charity incorporated as a company limited by guarantee in England and Wales. The registered office is St Martin's Centre, Roman Avenue, Byker, Newcastle upon Tyne, Tyne and Wear, NE6 2RJ, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are received by way of grants and donations and are included in full in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, and it is probable that the income will be received and the amount can be measured reliably.

Grants and other income received in advance of the period to which they relate are treated as deferred income if the related expenditure cannot be incurred until the future period. Deferred income is included within liabilities in the balance sheet.

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises all costs of activities in furtherance of the objects of the charity.

#### 1.6 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% reducing balance basis
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on reducing balance

Assets are capitalised where it is expected that they will be in use for a number of years. Assets costing below £25 will not be capitalised. An impairment review of fixed assets is conducted annually.

#### 1.7 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.10 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 1.11 Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

#### 1.12 Volunteers

St Martin's Centre Partnership benefits from the time and skills of volunteers in all areas of operational delivery. In accordance with the Charities SORP (FRS 102) this time is not recognised as a value in the accounts. Further information on volunteer contribution is included in the Report of the Trustees.



# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Grants	37,952	266,578	304,530	49,232	233,200	282,432
<b>Grants receivable for core activities</b>						
Sure Start	37,952	-	37,952	33,232	-	33,232
Sir James Knott	-	-	-	-	5,000	5,000
Henry Smith Charity - Core Costs	-	60,000	60,000	-	60,000	60,000
Henry Smith Charity - Covid-19	-	37,200	37,200	-	41,300	41,300
Garfield Weston Foundation	-	30,000	30,000	-	-	-
Community Led Local Development - ESF	-	-	-	-	18,578	18,578
Community Foundation - Covid	-	-	-	-	25,000	25,000
Government Grants	-	45,577	45,577	16,000	26,622	42,622
Kellelt Fund	-	30,000	30,000	-	29,582	29,582
Greggs Foundation	-	20,000	20,000	-	15,000	15,000
Other	-	43,801	43,801	-	12,118	12,118
	37,952	266,578	304,530	49,232	233,200	282,432

#### Government grants

Income from governments grants in the year comprise of grant funding from the Newcastle Fund via Newcastle City Council for the delivery of the Volunteering Project, totalling £29,077 and funding from Newcastle City Council to support the Warm Hub £16,500. Governments grants totalled £45,577.

#### Other unanalysed grants

Other grant income in the year comprises of funding from The Newcastle Building Society £3,000, Willan Trust totalling £10,000, Children in Need £10,383, Children in Need Money Heroes £1,000, the National Lottery totalling £4,141, the Ringtons Fund totalling £5,500, Christmas Appeal totalling £3,267, Esme Fairbairn grant £2,500, Connected Voice totalling £4,000, the Emergency Fund totalling £10,

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Nursery income	268,459	212,231
Café income	2,328	4,335
Contributions from user groups	14,933	13,056
	<u>285,720</u>	<u>229,622</u>
Other trading activities		

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	2,501	94

### 5 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	5,837	20,998

Other income comprises of the Coronavirus Job Retention Scheme totalling £nil (2022: £12,827) and miscellaneous income totalling £5,837 (2022: £8,171).

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	403,625	366,887
Depreciation and impairment	7,389	8,351
Rates and water	3,198	1,632
Insurance	2,698	2,616
Light and heat	12,369	11,928
Telephone and ICT	1,390	3,946
Postage and stationery	5,531	816
Sundries	68,972	59,628
Training	3,236	2,114
Repairs and renewals	20,202	13,957
Bank charges	276	293
Travelling	7,828	4,219
	<u>536,714</u>	<u>476,387</u>
Share of governance costs (see note 7)	<u>2,400</u>	<u>1,840</u>
	<u>539,114</u>	<u>478,227</u>
<b>Analysis by fund</b>		
Unrestricted funds	303,911	248,242
Restricted funds	235,203	229,985
	<u>539,114</u>	<u>478,227</u>

### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	2,400	2,400	1,840
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>1,840</u>
Analysed between Charitable activities	-	2,400	2,400	1,840
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>1,840</u>

Governance costs includes payments to the independent examiners of £2,400 (2022: £1,840) for independent examination fees.

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>8</b>	<b>Net movement in funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	7,389	8,351
	Loss on disposal of tangible fixed assets	2,774	-
		<u>          </u>	<u>          </u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### Trustees' expenses

No expenses were reimbursed for travelling expenses during this or the prior period.

### 10 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Management and administration staff	5	5
Project staff	4	5
Nursery staff	12	12
Support staff	2	2
	<u>          </u>	<u>          </u>
Total	23	24
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	373,481	342,285
Social security costs	20,699	16,817
Other pension costs	9,445	7,785
	<u>          </u>	<u>          </u>
	403,625	366,887
	<u>          </u>	<u>          </u>

#### Pension costs

The charity operates two defined contribution pensions schemes. £9,445 has been recognised in the SOFA as an expense (2022: £7,785).

#### Key management

Key management personnel of the charity are the trustees and senior staff and in particular the Chief Executive and the Director of Finance. The remuneration of all senior staff totalled £119,783 (2022: £128,728).

There were no employees whose annual remuneration was more than £60,000.

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 11 Other

	Restricted funds	Total
	2023 £	2022 £
Net loss on disposal of tangible fixed assets	2,774	-
	<u>2,774</u>	<u>-</u>

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2022	24,828	86,480	18,952	130,260
Additions	-	260	3,843	4,103
Disposals	(7,814)	(11,860)	(13,192)	(32,866)
At 31 March 2023	<u>17,014</u>	<u>74,880</u>	<u>9,603</u>	<u>101,497</u>
<b>Depreciation and Impairment</b>				
At 1 April 2022	19,705	57,540	15,056	92,301
Depreciation charged in the year	1,037	4,216	2,136	7,389
Eliminated in respect of disposals	(6,841)	(10,895)	(12,357)	(30,093)
At 31 March 2023	<u>13,901</u>	<u>50,861</u>	<u>4,835</u>	<u>69,597</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>3,113</u>	<u>24,019</u>	<u>4,768</u>	<u>31,900</u>
At 31 March 2022	<u>5,123</u>	<u>28,940</u>	<u>3,894</u>	<u>37,957</u>

### 14 Stocks

	2023 £	2022 £
Stocks	<u>481</u>	<u>148</u>

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	18,523	1,377
Other debtors	11,585	29,290
Prepayments and accrued income	5,145	3,541
	<u>35,253</u>	<u>34,208</u>

### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		5,879	4,483
Deferred income	17	467	45,141
Trade creditors		5,993	2,356
Other creditors		-	1,254
Accruals and deferred income		6,842	4,081
		<u>19,181</u>	<u>57,315</u>

### 17 Deferred income

	2023 £	2022 £
Arising from Deferred Income comprises advance payments for room hire, events and staff secondment income.	467	45,141

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>467</u>	<u>45,141</u>
Movements in the year:		
Deferred income at 1 April 2022	45,141	52,750
Released from previous periods	(45,141)	(52,750)
Resources deferred in the year	<u>467</u>	<u>45,141</u>
Deferred income at 31 March 2023	<u>467</u>	<u>45,141</u>

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£
Community Family Hub	-	37,952	(37,952)	-
General - Nursery	-	268,459	(256,985)	(6,524)
Cafe and Hospitality	-	2,328	(2,328)	-
Capital asset fund	4,370	-	(817)	-
Marketing reserve	10,000	-	-	-
	<u>14,370</u>	<u>308,739</u>	<u>(298,082)</u>	<u>(6,524)</u>
				<u>18,503</u>

#### Purpose of Designated Funds

##### Community Family Hub

Funds received to run family hub activities from the centre.

##### General-Nursery

Funds received from Newcastle City Council under the Government's 2 and 3-year-old offers for childcare places, together with a small amount of private fees from parents/carers.

##### Café and hospitality

Income and expenditure from The Avenue coffee shop in the centre, together with hospitality provided to room bookings.

##### Capital Asset Fund

This fund has been set up to represent the net book value of capital assets purchased from restricted funding received from the Fresh Ideas Fund. It is being reduced each year in line with the charity's depreciation policy.

##### Marketing Reserve

The trustees have designated funds to spend on a new website and improved marketing.

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£
BBC Children in Need	-	10,383	(10,383)	-
Henry Smith Charity - Core costs	-	60,000	(60,000)	-
Henry Smith Charity - Covid-19	-	37,200	(20,248)	-
Newcastle Building Society	-	3,000	(2,648)	-
Garfield Weston Foundation	-	30,000	(15,000)	-
Kellett Fund	15,520	30,000	(41,585)	2,998
Willan Trust	-	10,000	(10,000)	-
BBC Children in Need- Money Heroes	-	1,000	(1,000)	-
Ringtons Fund	-	5,500	-	-
Connected Voice	-	4,000	(4,000)	-
Esmee Fairbairn TASK	-	2,500	(2,500)	-
Newcastle Fund - Volunteer Project	-	29,077	(29,077)	-
Greggs Foundation	-	20,000	(20,000)	-
National Lottery	-	4,141	(4,141)	-
Emergency Fund	1,272	10	(953)	327
NCC Warm Hub	-	16,500	(13,175)	(3,325)
Christmas Appeal	-	3,267	(3,267)	-
	<u>16,792</u>	<u>266,578</u>	<u>(237,977)</u>	<u>-</u>
				<u>45,393</u>

#### Purpose of Restricted Funds

##### BBC Children in Need

Three-year funding received to improve cognitive and social skills of babies and young children through the interaction they have with their parents/carers.

##### Henry Smith Charity - Core costs

Three-year funding received to contribute towards the core costs of the centre.

##### Henry Smith Charity - Covid - 19

Three year funding received to develop and deliver the Befriending and Wellbeing Project

##### Newcastle Building Society

Funding to cover the salary and ingredient cost of running the warm hub over the winter months.

##### Garfield Weston Foundation

One-year contribution to the core costs of the centre.



# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 19 Restricted funds

(Continued)

Kellett Fund at the Community Foundation Tyne & Wear and Northumberland

Two-year continuation funding enabling the expansion and continuing services and activities offered to older adults within our community.

The 1989 Willan Charitable Trust at the Community Foundation Tyne & Wear and Northumberland

One-year core costs contribution to the Chief Executive's salary costs.

BBC Children in Need- Money Heroes

Joint programme between BBC CiN, Young enterprise t/a Young Money and HSBC Holdings plc providing a package of support to help organisations develop and deliver financial education to children aged 3-11 years.

Ringtons Fund

St Martin's Centre was Ringtons' charity of the year for 2022, with Ringtons staff carrying out fundraising activities. The amount raised was matched by the Ringtons Fund. The funding is unrestricted and will be used to provide additional activities for older adults and to support the Emergency Fund in the next financial year.

Connected Voice

A contribution to the increased costs incurred due to increased utility prices and the cost-of-living crisis.

Esmee Fairbairn TASK

A contribution to general funds through their TASK budget.

Newcastle Fund

One-year funding contributing towards the delivery of the volunteering project.

Greggs Foundation

One-year contribution to the core costs of the centre.

National Lottery Awards for All

Funds received to celebrate the Queen's Jubilee.

Emergency Fund

Funds generated through fundraising and utilised to provide emergency supplies to families most in need.

NCC Warm Hub

Funds received to extend provision of the warm hub and provide support during the winter cost-of-living crisis and to increase the number of food parcels available.

Christmas Appeal

Funds generated from the public and local organisations to provide Christmas hampers containing food and gifts to families most in need.

# ST MARTIN'S CENTRE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	31,900	-	31,900	37,957	-	37,957
Current assets/(liabilities)	276,855	45,393	322,248	242,699	16,792	259,491
	<u>308,755</u>	<u>45,393</u>	<u>354,148</u>	<u>280,656</u>	<u>16,792</u>	<u>297,448</u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 22 Cash generated from operations

	2023 £	2022 £
Surplus for the year	56,700	54,919
Adjustments for:		
Investment income recognised in statement of financial activities	(2,501)	(94)
Loss on disposal of tangible fixed assets	2,774	-
Depreciation and impairment of tangible fixed assets	7,389	8,353
Movements in working capital:		
(Increase)/decrease in stocks	(336)	298
(Increase) in debtors	(1,045)	(16,517)
Increase/(decrease) in creditors	6,540	(3,628)
(Decrease) in deferred income	(44,674)	(7,609)
<b>Cash generated from operations</b>	<u>24,847</u>	<u>35,722</u>

### 23 Analysis of changes in net funds

The charity had no debt during the year.