

**Charity Number: 1180172 (England and Wales)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR ST JOSEPH'S FAMILY CENTRE**

**ST JOSEPH'S FAMILY CENTRE**

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YEAR ENDED 31 DECEMBER 2020**

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**ST JOSEPH'S FAMILY CENTRE**

**YEAR ENDED 31 DECEMBER 2020**

**MANAGEMENT COMMITTEE MEMBERS AND ADMINISTRATIVE INFORMATION**

**Chairperson** Mr S W Clarke

**Secretary** Mr W Ravenscroft

**Treasurer** Mr W Hetherington

**Centre Manager** Ms R Kyme-Wright

**PRINCIPAL OFFICE** 9 Museum Street  
Warrington  
WA1 1JA

**REGISTERED CHARITY NUMBER** 1180172

**ACCOUNTANTS** RSM UK Tax and Accounting Limited  
One City Place  
Queens Road  
Chester  
Cheshire  
CH1 3BQ

**BANKERS** The Co-Operative Bank Plc  
P O Box 101  
1 Balloon Street  
Manchester  
M60 4EP

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**ST JOSEPH'S FAMILY CENTRE**

**YEAR ENDED 31 DECEMBER 2020**

**MANAGEMENT COMMITTEE MEMBERS AND ADMINISTRATIVE INFORMATION  
(continued)**

**BANKERS (continued)**

Clydesdale Bank PLC  
t/a Virgin Money  
Jubilee House  
Gosforth  
Newcastle-Upon-Tyne  
NE3 4PL

Nationwide Building Society  
Kings Park Road  
Moulton Park  
Northampton  
NN3 6NW

## **ST JOSEPH'S FAMILY CENTRE**

### **REPORT OF THE TRUSTEES' MANAGEMENT COMMITTEE YEAR ENDED 31 DECEMBER 2020**

The Management Committee submit their annual report together with the financial statements of the charity for the year ended 31 December 2020.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

From 1 January 2019, the Charity has operated as a Charitable Incorporated Organisation, with registration number 1180172.

Management of the Charity is vested in the Management Committee of Trustees. New trustees are appointed by this Committee.

The committee members, who are all Trustees of the Charity who served during the year, were as follows:

Sister M Whelan  
Mr W Ravenscroft  
Mr S Clarke  
Mr W Hetherington  
Dr J McCarthy  
Ms C Parry (Resigned 10 June 2020)  
Mrs K Jackson  
Ms A Cotter (Appointed 11 March 2020)

No committee member was interested, during or at the end of the year, in any contract which was significant in relation to the Charity's activities.

#### **Recruitment and Appointment**

Trustees are appointed by a resolution of the trustees passed at the Management Committee of Trustee meeting and subject to formal election at the next AGM by the members of the charity. The minimum number of trustees is 6. All trustees are skilled to carry out their responsibilities however if any further training is identified it will be provided. The trustees have delegated the day to day running of the CIO to the centre manager.

#### **OBJECTIVES AND ACTIVITIES**

The principal objectives of the Charity are:

1. For the public benefit to alleviate the distress caused by the break-up of families by such means as the trustees may from time to time determine including the provision of child contact services, family mediation and family counselling to persons living or working in the area of benefit.
2. For the public benefit to support adults and children experiencing, or at risk of experiencing, emotional and psychological health problems in the area of benefit by such means as the trustees may from time to time determine including the provision of counselling, other psychotherapies and programmes for children suffering loss.

## **ST JOSEPH'S FAMILY CENTRE**

### **REPORT OF THE TRUSTEES' MANAGEMENT COMMITTEE YEAR ENDED 31 DECEMBER 2020 (cont.)**

3. For the public benefit to relieve the financial hardship experienced by deprived families and individuals living or working in the area of benefit by such means as the trustees may from time to time determine including the provision of essential household equipment, furniture and emergency food parcels.
4. To strive to reflect, in carrying out its mission, the Christian social teaching that inspire its work.

### **ACHIEVEMENTS AND PERFORMANCE**

This year has given the charity major and unprecedented challenges, as has been the case for many businesses and charities. However, St. Joseph's has risen to the challenge and has continued to provide a significant proportion of its high-quality services despite the pressures. This has been possible due to the skill and dedication of our dedicated staff, very ably led by our centre manager. We have also been fortunate in having the support of much needed grants from the Steven Morgan Foundation and the National Lottery, together with the invaluable ICT support from Mango, our ICT consultants. This support has enabled us to stay financially viable and to move our services online, where possible, to continue to support our clients at a time of real pressure.

We have contracts with Mental Health Matters to adult counselling and North West Boroughs NHS trust for children's counselling. These contracts have continued by moving to online delivery, where appropriate.

During the periods of lockdown, our child contact services have been temporarily suspended but have continued in a Covid secure environment during other periods. At all times, the services have been risk assessed and relevant authorities consulted, and advice taken.

It is also important that the trustees acknowledge and thank our management and staff for their commitment, but never more so than in this year of huge challenge. Our continued ability to deliver our services is completely down to their hard work and willingness to adapt their working practises to our new unfamiliar approaches.

A key element of St. Joseph's Family Centre's work is its welfare support for families at time of need. Our Christmas appeal for food and toys has always been an important feature of this provision. This year this approach was not viable, and we sought financial support from the community to provide supermarket vouchers instead. Thanks to our supporters we were pleased that they rose to the challenge and the level of donations surpassed our optimistic expectations.

### **PUBLIC BENEFIT**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

## **ST JOSEPH'S FAMILY CENTRE**

### **REPORT OF THE TRUSTEES' MANAGEMENT COMMITTEE YEAR ENDED 31 DECEMBER 2020 (cont.)**

#### **FINANCIAL REVIEW**

The Statement of Financial Activities for the year is set out on page 9 of the report of the accounts. The Management Committee report a net income of £126,202 (2019: net expenditure of £24,226). The majority of the net income is as a result of a legacy notified at the year end and received post year end of £100,000. The remaining net income is as a result of the Management Committee reducing costs where possible as a result of the Covid pandemic. Accumulated funds amount to £451,763 (2019: £325,561). The financial position of the charity is set out in the balance sheet on page 10.

The Management Committee consider that the current policy of retaining reserves is essential if St. Joseph's Family Centre is to continue to operate the Charity in the medium term. The reserves policy is detailed on page 6. The investment policy is as follows:

1. ***Principles of Investment Policy***

The Charity's funds are to be invested:

- a) In a sufficiently liquid form to allow the charity to carry out its purpose effectively and without interruption;
- b) In assets which give first priority to the security of the Centre's capital;
- c) Which maximise the level of return given a) and b);
- d) Where possible, in ethical or socially responsible funds;
- e) Which minimise counterparty risk.

2. ***Types of investment***

Investments are to be made only in investment asset types which the Trustees have approved ("Approved Investment Assets").

3. ***Counterparties***

Investments are to be made only with counterparties, using credit limits approved by the trustees ("Approved counterparties").

#### **Risk Management**

The Board of Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees continue to assess the major risks, the largest being a reduction in financial funding, to which the charity may be exposed relative to strategic, operational, regularity and financial matters.

It is the responsibility of the Board of Trustees, with the assistance of the Centre Manager, to carry out risk management analyses of the organisation and to take appropriate measures.

It is the responsibility of the Centre Manager to ensure that:

- a Risk Management Officer for the organisation is nominated;
- effective risk management procedures are in place, applicable to all relevant areas;
- risk management procedures are reviewed regularly;
- recommendations arising out of the risk management process are evaluated and, if necessary, implemented; and
- employees and volunteers are aware of all applicable risks and familiar with the organisation's risk management procedures.

## **ST JOSEPH'S FAMILY CENTRE**

### **REPORT OF THE TRUSTEES' MANAGEMENT COMMITTEE YEAR ENDED 31 DECEMBER 2020 (cont.)**

#### **Reserves Policy**

Reserves are held to help the charity operate effectively. The Trustees will keep their reserves policy and the level of reserves held under review. The Trustees will also monitor the level of reserves held throughout the year. The Trustees have set a minimum level of reserves for effective medium-term operation at 25% of budgeted annual expenditure going forward, but have a target of 50% of budgeted annual expenditure, excluding costs covered by contracts, over the next three years

The reserves target has been met at the year ended 31 December 2020 as free reserves amount to £223,285 (2019: £97,832) due to the legacy received by the charity in the period.

#### **Plans for the future**

The Trustees plans are to continue responding to the needs of families, children and individuals traumatised as a result of relationship breakdowns, domestic violence, addiction problems, mental health problems, bereavement or poverty.

St. Joseph's Family Centre will put these plans into effect by providing:

- A Contact Centre so that children can spend time with their non-resident parent in a safe and non-institutional setting
- Specialist counselling or group programmes for children to enable them to deal with the trauma they have experienced, to recover confidence, self-belief and self-esteem, to learn to be happy again and to enjoy being a child
- Individual counselling for adults who have experienced emotional, social or economic difficulties due to relationship breakdowns, child access issues, domestic violence, addiction problems, mental health problems, bullying or bereavement – and, often, a combination of two or more of these problems – to enable them to cope more effectively with any continuing difficulties and to recover confidence and self esteem
- Practical material support to families and individuals in the form of essential furniture, other essential household items and food parcels at times of crisis
- A Family Mediation service to help families reach agreement following separation.

#### **Key management personnel and remuneration**

The Centre Manager is the key member of staff at St. Joseph's Family Centre and his/her responsibilities include strategic planning, the management of business, service provision, staff and premises.

The current level of remuneration for this post is in the range £35,000-£40,000 per annum and is set by the Trustees based on current market information.



## **ST JOSEPH'S FAMILY CENTRE**

### **REPORT OF THE TRUSTEES' MANAGEMENT COMMITTEE YEAR ENDED 31 DECEMBER 2020 (cont.)**

#### **Trustees' responsibilities**

Our organisation is governed by a Board of Trustees that sets the Centre's strategic direction, monitors our financial position and overviews the services we provide. Our trustees meet every two months and more frequently if required. At each meeting they receive a report from the Centre Manager on current activities, a financial report, a fund-raising report and consider other matters of immediate concern.

The Centre Manager is responsible for the day-to-day management of the services we provide and relationships with funders and partner organisations. He/she reports directly to the Board of Trustees and has regular contact between meetings with the Chair of Trustees, the Treasurer Trustee and other trustees as required.

#### **Conversion of the charity to a Charitable Incorporated Organisation**

St Joseph's Family Centre has been registered with the Charity Commission as a CIO with new charity number 1180172, and operations under this charity took effect from 1 January 2019.

#### **Trustees' Responsibilities in relation to the financial statements**

The charity 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period.

In preparing the 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 judgments 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 charitable company will continue in business.

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

On behalf of the Committee



Mr S W Clarke

Date

24/5/21

## **INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF ST JOSEPH'S FAMILY CENTRE**

I report to the trustees on my examination of the accounts of St Joseph's Family Centre ('the charity') for the year ended 31 December 2020, which are set out on pages 9 to 20.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### **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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

*RSM UK Tax and Accounting Limited*

Name: **John Guest**

Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**

Relevant professional qualification or membership of professional body: **Chartered Accountant**

On behalf of RSM UK Tax and Accounting Limited

Chartered Accountants

One City Place

Queens Road

Chester

CH1 3BQ

Date: 27 May 2021

# ST JOSEPH'S FAMILY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>INCOME</b>					
Income from donations and legacies	2	201,001	28,310	229,311	107,601
Income from charitable activities	3	165,817	-	165,817	165,806
Income from other trading activities	4	4,428	-	4,428	11,479
Investment income		426	-	426	817
Other income		6,817	-	6,817	-
<b>Total income</b>		<u>378,489</u>	<u>28,310</u>	<u>406,799</u>	<u>285,703</u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	5	254,965	25,632	280,597	309,929
<b>Total expenditure</b>		<u>254,965</u>	<u>25,632</u>	<u>280,597</u>	<u>309,929</u>
<b>NET INCOME /EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		123,524	2,678	126,202	(24,226)
<b>Transfer between funds</b>	12	-	-	-	-
<b>Other gains</b>					
Gain on revaluation of fixed assets For the charity's own use	12	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>123,524</u>	<u>2,678</u>	<u>126,202</u>	<u>(24,226)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		262,454	63,107	325,561	349,787
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>385,978</u>	<u>65,785</u>	<u>451,763</u>	<u>325,561</u>

The notes on pages 11 to 20 form part of these accounts

These unaudited financial statements have been subjected to independent examination. See report on page 8.

# ST JOSEPH'S FAMILY CENTRE

## BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		162,693		164,622
<b>Current Assets</b>					
Debtors	10	113,037		5,211	
Cash at bank and in hand		178,974		158,248	
		<u>292,011</u>		<u>163,459</u>	
<b>Creditors:</b> amounts falling due within one year	11	(2,941)		(2,520)	
<b>Net Current Assets</b>			289,070		160,939
<b>Net Assets</b>			<u>451,763</u>		<u>325,561</u>
<b>Funds</b>					
<b>Unrestricted funds</b>					
General funds	12	236,999		111,520	
Contingency reserve	12	35,554		35,554	
Revaluation reserve	12	113,425		115,380	
		<u>385,978</u>		<u>262,454</u>	
<b>Restricted funds</b>	13		65,785		63,107
			<u>451,763</u>		<u>325,561</u>

Approved and authorised for issue by the Management Committee of Trustees on 14/5/21 and signed on its behalf by



Mr S W Clarke  
Chairperson

24 May 2021

The notes on pages 11 to 20 form part of these accounts

These unaudited financial statements have been subjected to independent examination. See report on page 8.

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES

##### a) **Basis of preparation**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Joseph's Family Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost except for certain properties held at valuation, as stated in the relevant accounting policy note. The financial statements are prepared in sterling, which is the functional currency of the company. 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. The Charity has taken advantage of the provisions in the SORP for Charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### b) **Merger Accounting**

On 3<sup>rd</sup> October 2018 the organisation was registered as a Charitable Incorporated Organisation (registered no.1180172). The previously unincorporated charity (registered no.252126) transferred all funds to the new CIO on 1 January 2019, and the former Charity was formally dissolved at the AGM on 28 September 2020.

Although the charity has changed its legal form, the purposes and beneficiaries remain unchanged. For this reason, and in accordance with the provisions of the Charities SORP (FRS102) the financial statements for the year ended 31 December 2019 and subsequent financial periods have been prepared in accordance with the merger method of accounting and these financial statements show the whole results, assets, liabilities and funds of the merged charities, regardless of the actual merger date. No additional disclosure of the pre and post-merger components of the Statement of Financial Activities has been made in these financial statements, given that nothing has fundamentally changed as a result of the merger, the only change being the legal form of the charity.

##### c) **Going Concern**

The charity is confident that it will continue to receive funding of £73,592 per year from our contract with North West Boroughs NHS Trust for children's counselling. We are in negotiation with Mental Health Matters for our April 2021-March 2022 contract for adult counselling for £92,225 per year and we expect to reach agreement at this value. In addition, the charity receives at least £30,000 per year in donations to support our child contact and welfare services.

The charity has been advised on 18<sup>th</sup> December 2020 by the Executors of the Estate of Veronica Williamson deceased that, subject to probate, St. Joseph's Family Centre are entitled to a legacy of 100,000.00 plus a 12% share in the residual estate. The initial £100,000 legacy has been received post year end, however the 12% share of the residual estate has yet to be granted.

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES (continued)

##### c) **Going Concern (continued)**

All this funding, together with our cash reserves and investments, provide sufficient resources for the Trustees to consider it is appropriate to prepare the financial statements on a going concern basis.

##### d) **Tangible Fixed Assets**

Tangible fixed assets, other than Freehold Property, are held at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures & Fittings	-	3 years straight line
Land & Buildings	-	2% straight line
Motor Vehicles	-	25% reducing balance

##### e) **Revaluation of Properties**

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

##### f) **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income includes furlough grant income received as a result of the Covid-19 pandemic.

##### g) **Legacies**

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 10).

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES (continued)

##### h) Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of VAT.

Governance costs are related to the governance of the charity, such as the production of the financial statements.

Support costs include general office functions such as governance costs, bank charges and depreciation.

##### i) Fund accounting

Funds held by the charity are either:-

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustee;
- Restricted funds which can only be used for a particular restricted purpose within the charitable objective.

##### j) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument, and are offset only when the Charity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

##### k) Financial assets

Trade and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

##### l) Financial liabilities

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into.

Trade and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. ACCOUNTING POLICIES (continued)

##### m) Pension contributions

Employees of the charity are entitled to join a defined contribution pension scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support costs and charged to the unrestricted funds of the charity.

##### n) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

No critical accounting estimates and judgments have been made in preparing these financial statements.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
2. Donations and legacies				
Donations	48,902	21,624	70,526	72,208
Grant income	52,099	6,686	58,785	35,393
Legacies	100,000	-	100,000	-
	<u>201,001</u>	<u>28,310</u>	<u>229,311</u>	<u>107,601</u>

Total donations income in 2019 of £107,601 was all attributed to unrestricted funds.



## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 3. Income from charitable activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Service level agreement	165,817	-	165,817	165,806
	<u>165,817</u>	<u>-</u>	<u>165,817</u>	<u>165,806</u>

Total income from charitable activities in 2019 of £165,806 was all attributed to unrestricted funds.

#### 4. Income from other trading activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Family mediation	2,830	-	2,830	2,905
Fund raising	1,016	-	1,016	199
Sundry income	582	-	582	8,375
	<u>4,428</u>	<u>-</u>	<u>4,428</u>	<u>11,479</u>

Total income from other trading activities in 2019 of £11,479 was all attributed to unrestricted funds.

#### 5. Analysis of expenditure on charitable activities

	Activities Undertaken Directly			Total Funds 2020 £	2019 £
	Unrestricted Funds 2020	Restricted Funds 2020 £	Support Costs 2020 £		
Provision of family centre	243,441	21,272	12,764	277,477	307,107
Governance costs	-	-	3,120	3,120	2,822
	<u>243,441</u>	<u>21,272</u>	<u>15,884</u>	<u>280,597</u>	<u>309,929</u>

Of the £309,929 expensed in 2019, £904 was restricted and £286,738 was unrestricted.

These unaudited financial statements have been subjected to independent examination. See report on page 8.

# ST JOSEPH'S FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 6. Analysis of governance and support costs

	Total 2020 £	Total 2019 £
Governance costs		
- Independent examiners fee	1,660	750
- Accountancy	1,460	1,666
- Legal and professional	-	9,760
Depreciation	12,644	9,620
Bank charges	120	85
	<hr/> 15,884 <hr/>	<hr/> 21,881 <hr/>

Of the £12,644 (2019: £9,620) depreciation costs, £4,360 (2019: £3,667) was restricted and £8,284 (2019: £5,953) was unrestricted.

### 7. Net expenditure for the year stated after charging

	2020 £	2019 £
Depreciation	12,644	9,620
Accounting and advisory fees:		
- Independent examination	1,660	1,250
- Accountancy services	1,460	850
Profit on disposal of fixed assets	(143)	-

### 8. Staff costs and Trustees remuneration

	2020 £	2019 £
Staff costs:		
Wages and salaries	142,496	151,275
Pension contributions	2,154	2,042
National insurance contributions	9,182	10,514
	<hr/> 153,832 <hr/>	<hr/> 163,831 <hr/>

No trustees received remuneration or expenses during the year.

The average number of employees during the year was 10 (2019: 9). No member of staff received remuneration in excess of £60,000 during the year (2019: Nil). Key management personnel received remuneration totalling £41,103 (2019: £46,639) during the year.

These unaudited financial statements have been subjected to independent examination. See report on page 8.

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 9. Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £	Motor Vehicles £	Total £
<b>Cost or valuations</b>				
At 1 January 2020	165,000	23,945	8,116	197,061
Additions	-	11,172	-	11,172
Disposals	-	-	(8,116)	(8,116)
At 31 December 2020	165,000	35,117	-	200,117
<b>Depreciation</b>				
At 1 January 2020	7,700	17,080	7,659	32,439
Charge for the year	3,300	9,344	-	12,644
Eliminated on disposal	-	-	(7,659)	(7,659)
At 31 December 2020	11,000	26,424	-	37,424
<b>Net Book Value</b>				
At 31 December 2020	154,000	8,693	-	162,693
At 31 December 2019	157,300	6,865	457	164,622

Land and buildings with a carrying amount of £157,300 were revalued at 31 August 2017 by Morgan Williams Chartered Surveyors, on an existing use open market value basis. Morgan Williams Chartered Surveyors are not connected with the charity. The valuation was based on recent market transactions on an arm's length basis for similar properties. The historical cost of the land and buildings is £67,259 (2019: £67,259). In the Trustees opinion there has been no material movement in value from the valuation date.

# ST JOSEPH'S FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 10. Debtors

	2020 £	2019 £
Tax recoverable	13,037	5,211
Accrued income	100,000	-
	<u>113,037</u>	<u>5,211</u>

As at 31 December the charity had been notified of one residuary legacy the value of which is uncertain as the executor is awaiting confirmation of other claims on the estate. As at 11 May 2021 no further information had been received and so this legacy has not been accrued.

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

	2020 £	2019 £
Accruals	2,941	2,520
	<u>2,941</u>	<u>2,520</u>

### 12. Unrestricted Funds

	Brought forward £	Incoming resources £	Resources expended £	Transfer £	Carried forward £
General funds	111,520	378,489	(254,965)	1,955	236,999
Contingency reserve	35,554	-	-	-	35,554
Revaluation reserve	115,380	-	-	(1,955)	113,425
	<u>262,454</u>	<u>378,489</u>	<u>(254,965)</u>	<u>-</u>	<u>385,978</u>

The contingency reserve has been previously calculated by the trustees as the amount to be set aside to meet the costs of the charity ceasing to operate as a Family Centre. The level is reviewed annually and for the end of 2020, the Trustees believe that the present figure is sufficient for that purpose.

The transfer between funds represents the element of depreciation on the revaluation of the land and buildings.

These unaudited financial statements have been subjected to independent examination. See report on page 8.

## ST JOSEPH'S FAMILY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 13. Restricted Funds

	2020 Total £	2019 Total £
<b>Income</b>		
Donations	21,624	-
Grant income	6,686	-
Total income	28,310	-
<b>Expenditure</b>		
Provision of family centre	(21,272)	(904)
Depreciation	(4,360)	(3,667)
	(25,632)	(4,571)
Net income / (expenditure)	2,678	(4,571)
Restricted Funds brought forward	63,107	67,678
Restricted Funds carried forward	65,785	63,107

The Trustees have designated the legacy amount to progressive development of the Centre's contact work, welfare work and the family mediation initiative.

These unaudited financial statements have been subjected to independent examination. See report on page 8.

# ST JOSEPH'S FAMILY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 14. Analysis of net assets between funds

	Tangible Fixed Assets £	Current Assets £	Liabilities £	2020 Total £
Restricted	1,387	64,398	-	65,785
Unrestricted	161,306	227,613	(2,941)	385,978
	<u>162,693</u>	<u>292,011</u>	<u>(2,941)</u>	<u>451,763</u>
	Tangible Fixed Assets £	Current Assets £	Liabilities £	2019 Total £
Restricted	3,667	59,440	-	63,107
Unrestricted	160,955	104,019	(2,520)	262,454
	<u>166,622</u>	<u>163,459</u>	<u>(2,520)</u>	<u>325,561</u>

### 15. Taxation

The charity is exempt from tax on income and gains falling within part II of the Corporation Taxes Act 2010 or section 256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its charitable objectives.

### 16. Related Party

There are deemed to be no related parties of the entity which require reporting during the year.

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