

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
St Joseph's Family Centre**

St Joseph's Family Centre

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for the Year Ended 31 December 2022**

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St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the Charity are:

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

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 from time to time determine including the provision of counselling, other psychotherapies and programmes for children suffering loss.

For the public benefit to relieve financial hardship experienced by deprived families and individuals living or working in the area of benefit by such means as the trustees from time to time determine including the provision of essential household equipment, furniture and emergency food parcels.

To strive to reflect, in carrying out its mission, the Christian social teaching that inspires its work.

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.

Volunteers

St Joseph's Family Centre has a long tradition of volunteer support and Trustees value and are grateful for the contribution they have made and continue to make. However, Trustees note that a priority for the coming years is to seek to enhance and develop the team of volunteers in line with the current activities and resources of the Centre.

St Joseph's Family Centre

Report of the Trustees for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Trustees are pleased to report that the contracted services offered by the Family Centre with MerseyCare NHS Foundation Trust for children's counselling and Talking Matters Warrington (MHM) for adult counselling have performed well against the contract requirements. During the current contract year (2022/23) we expect over 1,300 Children's Counselling sessions to be attended. Targets for Adult Counselling will also be met but we are aware that waiting times are a continuing concern. Contracts are expected to be renewed for the 2023/24 contract year beginning 1 April.

Welfare services continued to provide support to families throughout the year with the main focus on the Christmas campaign which resulted in delivery of food hampers and £17,000 of supermarket vouchers to around 300 families with over 650 children.

Trustees are pleased to report that the Centre was successful in obtaining funding to introduce a new service - Systemic Family Practice delivered by an NHS funded trainee who was appointed and took up her role in January 2023. This will complement existing services for families.

Trustees are pleased to report a reduction in the deficit reported in these accounts and ongoing review of potential sources of income remains a priority. We are grateful for a significant level of donations and fund-raising events held during the year. Trustees also note that our cash position remains positive.

It is important to note that the considerable achievements of the Centre have been made possible by the quality of leadership within the Centre and the dedication of the Centre staff during a year which has been unusually demanding.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities for the year is set out on page 20 of the accounts. The board of Trustees report net expenditure of £36,784 (2021 - £50,897). Accumulated funds amount to £364,082 (2021 - £400,866)

Investment policy and objectives

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 Charity'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.

Types of investment

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

Counterparties

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

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 being £90,000 based on the 2023 budget.

The reserves target has been exceeded at the yearend as free reserves amount to £211,581 (2021 - £176,914).

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Going concern

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. The Trustees have considered the needs of the charity for the next 12 months and the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

FUTURE PLANS

The Trustees plans are to continue responding to the needs of families, children and individuals in the area who require emotional and practical support.

To this end we provide, and are committed to, a Contact Centre so that children can spend time with the non-resident parent in a safe and non-institutional setting. However, Trustees note the increasing complexity surrounding the provision of this service and associated cost implications. Changes to the frequency of service provision made during the year will be reviewed further in 2023.

Our Counselling programs for both Children and Adults remain central to our activities and Trustees are pleased to report that, while waiting times for Counselling sessions are longer than we would like, our performance meets the Contract requirements in both areas of activity.

The Family Mediation Service was terminated during the year following a review of the current level of demand. However, the Charity remains open to future activity in this area should circumstances change.

We will continue to maintain stocks of food for distribution during the year and are grateful to those individuals and organisations which support us in this work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

St Joseph's Family Centre has been registered with the Charity Commission as a CIO since 2019, having previously operated under the same name since 1968 with the charity number 252126 which transferred its funds to the CIO in January 2021.

Recruitment and appointment of new trustees

Trustees are appointed by the members of the Charity at its Annual General Meeting (AGM). Vacancies occurring between such meetings may be filled by a resolution of the Board of Trustees. A person appointed in the way, who wishes to continue as a trustee, must offer him/herself for re-appointment at the next AGM.

The minimum number of trustees is 6.

All trustees are skilled to carry out their responsibility, however if further training is identified, it will be provided. The trustees have delegated the day to day running of the Centre to the centre manager.

Key management remuneration

The Centre Manager is the key member of staff at the Charity 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 of £35,000 -£40,000 per annum and is set by the Board of Trustees based on current market information.

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 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 the 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 assistance from the Centre Manager, to carry out risk management analysis of the organisation and to take appropriate measures.

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1180172

Principal address

9 Museum Street
Warrington
Cheshire
WA1 1JA

Trustees

R A Broadbent
Dr E M Diakun
R W Hetherington
Ms L Hall
Ms A Cotter
Mrs K H Jackson
Dr J P McCarthy
W J Ravenscroft

Independent Examiner

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank Plc
PO Box 101
1 Ballon Street
Manchester
M60 4EP

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 2 May 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R A Broadbent', with a stylized flourish at the end.

R A Broadbent - Trustee

**Independent Examiner's Report to the Trustees of
St Joseph's Family Centre**

Independent examiner's report to the trustees of St Joseph's Family Centre

I report to the charity trustees on my examination of the accounts of St Joseph's Family Centre (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.



Janine Boyo BFP ACA MAAT
The Institute of Chartered Accountants in England and Wales

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

2 May 2023

St Joseph's Family Centre

**Statement of Financial Activities
for the Year Ended 31 December 2022**

		Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,700	-	56,700	57,431
Charitable activities	5				
Family Centre		217,447	-	217,447	192,337
Other trading activities	3	4,823	-	4,823	5,442
Investment income	4	1,057	-	1,057	165
Total		<u>280,027</u>	<u>-</u>	<u>280,027</u>	<u>255,375</u>
EXPENDITURE ON					
Charitable activities	6				
Family Centre		312,068	692	312,760	287,129
Other		<u>4,051</u>	<u>-</u>	<u>4,051</u>	<u>19,143</u>
Total		<u>316,119</u>	<u>692</u>	<u>316,811</u>	<u>306,272</u>
NET INCOME/(EXPENDITURE)		(36,092)	(692)	(36,784)	(50,897)
Transfers between funds	14	<u>58,365</u>	<u>(58,365)</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,273	(59,057)	(36,784)	(50,897)
RECONCILIATION OF FUNDS					
Total funds brought forward		341,809	59,057	400,866	451,763
TOTAL FUNDS CARRIED FORWARD		<u><u>364,082</u></u>	<u><u>-</u></u>	<u><u>364,082</u></u>	<u><u>400,866</u></u>

The notes form part of these financial statements

St Joseph's Family Centre

**Balance Sheet
31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	11	152,501	-	152,501	164,894
CURRENT ASSETS					
Debtors	12	30,580	-	30,580	1,823
Cash at bank and in hand		188,892	-	188,892	237,690
		<u>219,472</u>	<u>-</u>	<u>219,472</u>	<u>239,513</u>
CREDITORS					
Amounts falling due within one year	13	(7,891)	-	(7,891)	(3,541)
NET CURRENT ASSETS		<u>211,581</u>	<u>-</u>	<u>211,581</u>	<u>235,972</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>364,082</u>	<u>-</u>	<u>364,082</u>	<u>400,866</u>
NET ASSETS		<u>364,082</u>	<u>-</u>	<u>364,082</u>	<u>400,866</u>
FUNDS	14				
Unrestricted funds				364,082	341,809
Restricted funds				-	59,057
TOTAL FUNDS				<u>364,082</u>	<u>400,866</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 May 2023 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

Monetary amounts in these financial statements are rounded to the nearest £.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

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 apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from those estimates.

The estimates and associated assumptions are reviewed on an on-going basis. Revisions of accounting estimates are recognised in the period in which the estimate is revised where the revision will affect 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 judgements have been made in preparing these financial statements.

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.

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

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 to the Charity 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 by 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 has not been met, then the legacy is disclosed as a contingent asset and disclosed in the notes to the financial statements if material.

Expenditure

Liabilities are 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 and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

Governance costs

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 50 years
Fixtures and fittings	- 33% on cost

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 the 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

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

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 to all of its financial instruments.

Financial instruments are recognised in the Charity's statement of financial position when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES - continued

Financial instruments

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	52,281	53,835
Gift aid	4,419	3,596
	<u>56,700</u>	<u>57,431</u>

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events	3,033	845
Family mediation	1,070	2,729
Sundry income	720	1,868
	<u>4,823</u>	<u>5,442</u>

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	1,057	165
	<u>1,057</u>	<u>165</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.22	31.12.21
	Activity	£	£
Grants	Family Centre	2,720	3,857
Service level agreement	Family Centre	214,727	188,480
		<u>217,447</u>	<u>192,337</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
Covid JRS	-	3,857
NACCC	1,875	-
CFD Funding	845	-
	<u>2,720</u>	<u>3,857</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Family Centre	299,499	13,261	312,760
	<u>299,499</u>	<u>13,261</u>	<u>312,760</u>

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Other resources expended	-	377	134	3,540	4,051
Family Centre	1,039	-	12,259	(37)	13,261
	<u>1,039</u>	<u>377</u>	<u>12,393</u>	<u>3,503</u>	<u>17,312</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

9. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	220,045	188,462
Social security costs	9,171	12,390
Other pension costs	4,213	3,291
	<u>233,429</u>	<u>204,143</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Management	1	1
Centre staff	6	5
Counsellors	6	7
	<u>13</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

Key management personnel received remuneration totalling £45,645 (2021 - £43,702)

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. INDEPENDENT EXAMINER'S FEES

During the year, Independent Examiners' fee was £1,488 (2021 - £2,039) and accountancy services provided were £1,980 (2021 - £1500).

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	165,000	50,824	215,824
Disposals	-	(15,247)	(15,247)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	165,000	35,577	200,577
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	14,300	36,630	50,930
Charge for year	3,300	8,959	12,259
Eliminated on disposal	-	(15,113)	(15,113)
	<hr/>	<hr/>	<hr/>
At 31 December 2022	17,600	30,476	48,076
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	147,400	5,101	152,501
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	150,700	14,194	164,894
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Land and buildings with a carrying value of £147,400 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 to the charity. The valuation was based on recent market transactions on an arm's length basis for similar properties. In the Trustees' opinion, there has been no material movement in the value since the valuation date. The historical cost of the property is £67,259 (2021 £67,259)

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	3,408	-
Prepayments and accrued income	27,172	1,823
	<hr/>	<hr/>
	30,580	1,823
	<hr/> <hr/>	<hr/> <hr/>

St Joseph's Family Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	7,891	3,541

14. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	194,785	(34,137)	5,000	165,648
Contingency reserve	35,554	-	-	35,554
Revaluation reserve	111,470	(1,955)	-	109,515
Designated development fund	-	-	53,365	53,365
	341,809	(36,092)	58,365	364,082
Restricted funds				
Progressive development fund	59,057	(692)	(58,365)	-
TOTAL FUNDS	400,866	(36,784)	-	364,082

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	263,152	(297,289)	(34,137)
Revaluation reserve	-	(1,955)	(1,955)
Designated development fund	16,875	(16,875)	-
	280,027	(316,119)	(36,092)
Restricted funds			
Progressive development fund	-	(692)	(692)
TOTAL FUNDS	280,027	(316,811)	(36,784)

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	238,954	(43,976)	(193)	194,785
Contingency reserve	35,554	-	-	35,554
Revaluation reserve	111,470	-	-	111,470
	<u>385,978</u>	<u>(43,976)</u>	<u>(193)</u>	<u>341,809</u>
Restricted funds				
Progressive development fund	65,785	(6,921)	193	59,057
	<u>65,785</u>	<u>(6,921)</u>	<u>193</u>	<u>59,057</u>
TOTAL FUNDS	<u><u>451,763</u></u>	<u><u>(50,897)</u></u>	<u><u>-</u></u>	<u><u>400,866</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,946	(284,922)	(43,976)
Restricted funds			
Progressive development fund	14,429	(21,350)	(6,921)
	<u>14,429</u>	<u>(21,350)</u>	<u>(6,921)</u>
TOTAL FUNDS	<u><u>255,375</u></u>	<u><u>(306,272)</u></u>	<u><u>(50,897)</u></u>

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	238,954	(78,113)	4,807	165,648
Contingency reserve	35,554	-	-	35,554
Revaluation reserve	111,470	(1,955)	-	109,515
Designated development fund	-	-	53,365	53,365
	<u>385,978</u>	<u>(80,068)</u>	<u>58,172</u>	<u>364,082</u>
Restricted funds				
Progressive development fund	65,785	(7,613)	(58,172)	-
	<u>451,763</u>	<u>(87,681)</u>	<u>-</u>	<u>364,082</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	504,098	(582,211)	(78,113)
Revaluation reserve	-	(1,955)	(1,955)
Designated development fund	16,875	(16,875)	-
	<u>520,973</u>	<u>(601,041)</u>	<u>(80,068)</u>
Restricted funds			
Progressive development fund	14,429	(22,042)	(7,613)
	<u>535,402</u>	<u>(623,083)</u>	<u>(87,681)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

16. FUNDS

Contingency Reserve

The reserve has been previously calculated by the trustees as the amount 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 2022, the trustees believe that the present figure is sufficient for that purpose.

Revaluation Reserve

This fund reflects the valuations made on the property over a number of years with depreciation being deducted from it annually.

Designated Development Reserve

The reserve is held to support services provided by the charity which are not supported by NHS funding. See note below.

Restricted -Progressive development fund

The restrictions in place for this fund were reviewed at the year-end. This review resulted in the legacy received in 2017 of £53,365 being transferred to a designated fund as there was no restriction attached to the legacy and the legacy was in fact ring-fenced by the board to support services not supported by NHS funding.

A grant of £5,000 was received 2018 and the related costs were included in general fund costs in previous years. The balance on this grant funding is nil.

The remaining balance brought forward relates to part of a grant was from Steve Morgan Foundation received in 2020 for £6,686 for the purchase of laptops to allow home-working during Covid-19 pandemic. The laptops are now fully depreciated and the balance held at the end of the year is nil.

17. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,213 (2021 £3,291).

St Joseph's Family Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,281	53,835
Gift aid	4,419	3,596
	<hr/>	<hr/>
	56,700	57,431
Other trading activities		
Fundraising events	3,033	845
Family mediation	1,070	2,729
Sundry income	720	1,868
	<hr/>	<hr/>
	4,823	5,442
Investment income		
Deposit account interest	1,057	165
Charitable activities		
Grants	2,720	3,857
Service level agreement	214,727	188,480
	<hr/>	<hr/>
	217,447	192,337
Total incoming resources	<hr/>	<hr/>
	280,027	255,375
EXPENDITURE		
Charitable activities		
Wages	220,045	188,462
Social security	9,171	12,390
Pensions	4,213	3,291
Rates and water	456	475
Insurance	5,455	4,889
Light and heat	3,144	3,730
Telephone	5,351	4,993
Postage and stationery	2,950	2,557
Repairs and renewals	15,365	11,953
Parking spaces	2,745	2,076
Pastoral & welfare	20,308	20,656
Professional services	3,257	18,010
Training	974	2,001
Family mediation	854	4,957
IT Costs	5,211	5,647
	<hr/>	<hr/>
	299,499	286,087

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St Joseph's Family Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
Support costs		
Management		
Sundries	1,039	1,042
Finance		
Bank charges	377	118
Other		
Long leasehold	3,300	3,300
Fixtures and fittings	8,959	10,206
Loss on sale of tangible fixed assets	134	-
	<hr/> 12,393	<hr/> 13,506
 Governance costs		
Legal & professional fees	35	1,980
Independent examiner's fee	1,488	2,039
Accountancy	1,980	1,500
	<hr/> 3,503	<hr/> 5,519
 Total resources expended	<hr/> 316,811	<hr/> 306,272
 Net expenditure	<hr/> <hr/> (36,784)	<hr/> <hr/> (50,897)

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