

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
St Joseph's Family Centre**

St Joseph's Family Centre

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for the Year Ended 31 December 2023**

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St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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.

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2023

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 continued to perform well against contract requirements. During the current contract year (2023/24) we expect over 1,300 Childrens Counselling sessions to be attended and we have collaborated with Merseycare to offer extensions to the service to support a reduction in waiting times. Targets for Adult Counselling will also be met and work has been completed with Talking Matters to clarify referral criteria which will reduce waiting lists for this service. Contracts are being renewed for the 2024/25 contract year beginning 1 April with an increase in the Merseycare contract to support additional provision of children's counselling in the face of high demands for this service.

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 with a value of £9,000 and £15,000 of supermarket vouchers to around 300 families with 700 children.

Trustees are pleased to report that the Centre was able to operate the NHS funded Systemic Family Practice successfully throughout the year, complementing our other services by working with family groups. No further funding was available and this service has now ended.

Trustees are pleased to report the net income in the year reported in these accounts. This was possible due to a legacy received in the year, funding for the now discontinued Systemic Family Practice and donations received. Trustees remain focused on identifying new sources of funding and support and are grateful for all the donations and support we receive from many generous supporters.

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 seen significant changes in staffing in the Centre Management and Support Team. In the year we said goodbye to Rosanna Kyme-Wright and welcomed Jo Wilkinson to the role of Centre Manager and welcomed Sam Barnett to the newly created role of Services Delivery Manager. We are grateful to Rosanna for her valued contribution and wish Jo and Sam every success as they work with Trustees to develop the Centre and services for the future.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities for the year is set out on page 6 of the accounts. The board of Trustees report net income of £55,025 (2022 - net expenditure of £36,784). Accumulated funds amount to £419,107 (2022 - £364,082)

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").

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2023

FINANCIAL REVIEW

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 £98,000 based on the 2024 budget.

The reserves target has been exceeded at the yearend as free reserves amount to £273,007 (2022 - £211,581).

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.

The Trustees are committed to providing 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 continuing increases in complexity surrounding the demands for and nature of this largely unfunded service.

Counselling programs for both Children and Adults remain central to activities and Trustees are pleased to report that they have agreed an increase in service levels and funding for the 2024/2025 contract year in relation to Children's Counselling. We are working collaboratively with Merseycare to identify ways to deliver this service which improve the experience of the children and young people.

We will continue to maintain stocks of food and other household essentials for distribution during the year and are grateful to those individuals and organisations which support us in this work. We expect to extend our successful Christmas food delivery campaign to other school holiday periods starting with Easter 2024.

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. The Centre Manager is the key member of staff at the Charity and her responsibilities include strategic planning, the management of business, service provision, staff and premises.

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.

Total remuneration for this role can be found in the staff costs note.

St Joseph's Family Centre
Report of the Trustees
for the Year Ended 31 December 2023

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 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

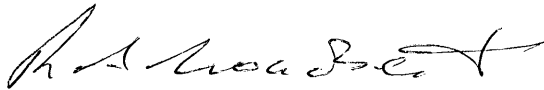
The Co-operative Bank Plc
PO Box 101
1 Ballon Street
Manchester
M60 4EP

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

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

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE

Approved by order of the board of trustees on 12 April 2024 and signed on its behalf by:



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 2023.

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.

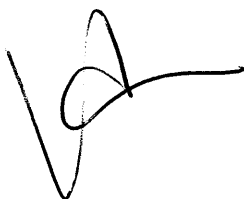
Independent examiner's statement

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

12 April 2024

St Joseph's Family Centre

**Statement of Financial Activities
for the Year Ended 31 December 2023**

		Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	124,241	-	124,241	56,700
Charitable activities	5				
Family Centre		284,474	-	284,474	217,447
Other trading activities	3	145	-	145	4,823
Investment income	4	3,424	-	3,424	1,057
Total		<u>412,284</u>	<u>-</u>	<u>412,284</u>	<u>280,027</u>
EXPENDITURE ON					
Charitable activities	6				
Family Centre		357,259	-	357,259	312,760
Other		-	-	-	4,051
Total		<u>357,259</u>	<u>-</u>	<u>357,259</u>	<u>316,811</u>
NET INCOME/(EXPENDITURE)		55,025	-	55,025	(36,784)
RECONCILIATION OF FUNDS					
Total funds brought forward		364,082	-	364,082	400,866
TOTAL FUNDS CARRIED FORWARD		<u>419,107</u>	<u>-</u>	<u>419,107</u>	<u>364,082</u>

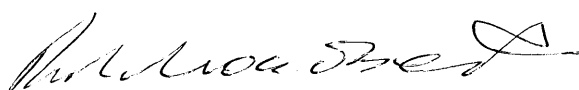
The notes form part of these financial statements

St Joseph's Family Centre

**Balance Sheet
31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	11	146,100	-	146,100	152,501
CURRENT ASSETS					
Debtors	12	50,364	-	50,364	30,580
Cash at bank and in hand		244,378	-	244,378	188,892
		294,742	-	294,742	219,472
CREDITORS					
Amounts falling due within one year	13	(21,735)	-	(21,735)	(7,891)
NET CURRENT ASSETS		273,007	-	273,007	211,581
TOTAL ASSETS LESS CURRENT LIABILITIES		419,107	-	419,107	364,082
NET ASSETS		419,107	-	419,107	364,082
FUNDS	14				
Unrestricted funds				419,107	364,082
TOTAL FUNDS				419,107	364,082

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2024 and were signed on its behalf by:



Trustee

St Joseph's Family Centre

Notes to the Financial Statements for the Year Ended 31 December 2023

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.

Governance costs

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

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. ACCOUNTING POLICIES - continued

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

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.

St Joseph's Family Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Financial instruments

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

	31.12.23	31.12.22
	£	£
Donations	62,311	52,281
Gift aid	3,795	4,419
Legacies	57,385	-
Donated services and facilities	750	-
	<u>124,241</u>	<u>56,700</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	-	3,033
Family mediation	-	1,070
Sundry income	145	720
	<u>145</u>	<u>4,823</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>3,424</u>	<u>1,057</u>

St Joseph's Family Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.23	31.12.22
	Activity	£	£
Grants	Family Centre	3,125	2,720
Service level agreement	Family Centre	281,349	214,727
		<u>284,474</u>	<u>217,447</u>

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

	31.12.23	31.12.22
	£	£
NACCC	3,125	1,875
CFD Funding	-	845
	<u>3,125</u>	<u>2,720</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Family Centre	<u>342,360</u>	<u>14,899</u>	<u>357,259</u>

7. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Family Centre	<u>2,566</u>	<u>60</u>	<u>8,597</u>	<u>3,676</u>	<u>14,899</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

9. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	256,041	220,045
Social security costs	14,589	9,171
Other pension costs	5,041	4,213
	<u>275,671</u>	<u>233,429</u>

St Joseph's Family Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. STAFF COSTS - continued

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

	31.12.23	31.12.22
Management	2	1
Centre staff	5	6
Counsellors	6	6
	<u>13</u>	<u>13</u>

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

Key management personnel received remuneration and employee benefits totalling £54,450 (2022 - £45,645). This has increased during the 2023 financial year due to handover of the position and overlap of the salaries for a short period.

10. INDEPENDENT EXAMINER'S FEES

During the year, Independent Examiners' fee was £1,568 (2022 - £1,488) and accountancy services provided were £2,079 (2022 - £1,980).

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	165,000	35,577	200,577
Additions	-	2,196	2,196
Disposals	-	(1,204)	(1,204)
	<u>165,000</u>	<u>36,569</u>	<u>201,569</u>
At 31 December 2023	165,000	36,569	201,569
DEPRECIATION			
At 1 January 2023	17,600	30,476	48,076
Charge for year	3,300	5,297	8,597
Eliminated on disposal	-	(1,204)	(1,204)
	<u>20,900</u>	<u>34,569</u>	<u>55,469</u>
At 31 December 2023	20,900	34,569	55,469
NET BOOK VALUE			
At 31 December 2023	<u>144,100</u>	<u>2,000</u>	<u>146,100</u>
At 31 December 2022	<u>147,400</u>	<u>5,101</u>	<u>152,501</u>

Land and buildings with a carrying value of £144,100 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.

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	4,703	3,408
Prepayments and accrued income	45,661	27,172
	<u>50,364</u>	<u>30,580</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	21,735	7,891
	<u>21,735</u>	<u>7,891</u>

14. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	165,648	56,980	222,628
Contingency reserve	35,554	-	35,554
Revaluation reserve	109,515	(1,955)	107,560
Designated development fund	53,365	-	53,365
	<u>364,082</u>	<u>55,025</u>	<u>419,107</u>
TOTAL FUNDS	<u>364,082</u>	<u>55,025</u>	<u>419,107</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	398,294	(341,314)	56,980
Revaluation reserve	-	(1,955)	(1,955)
Designated development fund	13,990	(13,990)	-
	<u>412,284</u>	<u>(357,259)</u>	<u>55,025</u>
TOTAL FUNDS	<u>412,284</u>	<u>(357,259)</u>	<u>55,025</u>

St Joseph's Family Centre

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u>341,809</u>	<u>(36,092)</u>	<u>58,365</u>	<u>364,082</u>
Restricted funds				
Progressive development fund	59,057	(692)	(58,365)	-
	<u>59,057</u>	<u>(692)</u>	<u>(58,365)</u>	<u>-</u>
TOTAL FUNDS	<u>400,866</u>	<u>(36,784)</u>	<u>-</u>	<u>364,082</u>

Comparative 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)	-
	<u>280,027</u>	<u>(316,119)</u>	<u>(36,092)</u>
Restricted funds			
Progressive development fund	-	(692)	(692)
	<u>-</u>	<u>(692)</u>	<u>(692)</u>
TOTAL FUNDS	<u>280,027</u>	<u>(316,811)</u>	<u>(36,784)</u>

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	194,785	22,843	5,000	222,628
Contingency reserve	35,554	-	-	35,554
Revaluation reserve	111,470	(3,910)	-	107,560
Designated development fund	-	-	53,365	53,365
	<u>341,809</u>	<u>18,933</u>	<u>58,365</u>	<u>419,107</u>
Restricted funds				
Progressive development fund	59,057	(692)	(58,365)	-
	<u>59,057</u>	<u>(692)</u>	<u>(58,365)</u>	<u>-</u>
TOTAL FUNDS	<u>400,866</u>	<u>18,241</u>	<u>-</u>	<u>419,107</u>

St Joseph's Family Centre

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

14. MOVEMENT IN FUNDS - continued

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	661,446	(638,603)	22,843
Revaluation reserve	-	(3,910)	(3,910)
Designated development fund	30,865	(30,865)	-
	692,311	(673,378)	18,933
Restricted funds			
Progressive development fund	-	(692)	(692)
TOTAL FUNDS	692,311	(674,070)	18,241

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

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 2023, 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 progressive development fund arose as a result of a legacy received by the charity of £53,365 in 2017, due to the legacy being ring-fenced by the board to support services not supported by NHS funding.

A subsequent grant of £5,000 was received in 2018 and a final grant from the Steve Morgan Foundation received in 2020 of £6,686 was used for the purchase of laptops to allow home-working during the Covid-19 pandemic.

All monies outlined above, have been utilised for their intended purpose and the capital assets purchased with the grants are now fully depreciated. Consequently, the balance of the fund at the end of 2022 was nil and reference to the fund shall no longer be made from the financial year 2024.

St Joseph's Family Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

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 £5,041 (2022 £4,213).

St Joseph's Family Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	62,311	52,281
Gift aid	3,795	4,419
Legacies	57,385	-
Donated services and facilities	750	-
	<hr/> 124,241	<hr/> 56,700
Other trading activities		
Fundraising events	-	3,033
Family mediation	-	1,070
Sundry income	145	720
	<hr/> 145	<hr/> 4,823
Investment income		
Deposit account interest	3,424	1,057
Charitable activities		
Grants	3,125	2,720
Service level agreement	281,349	214,727
	<hr/> 284,474	<hr/> 217,447
Total incoming resources	412,284	280,027
EXPENDITURE		
Charitable activities		
Wages	256,041	220,045
Social security	14,589	9,171
Pensions	5,041	4,213
Rates and water	780	456
Insurance	2,300	5,455
Light and heat	3,703	3,144
Telephone	5,828	5,351
Postage and stationery	4,940	2,950
Repairs and renewals	19,936	15,365
Parking spaces	2,400	2,745
Pastoral & welfare	18,724	20,308
Professional services	1,518	3,257
Training	710	974
Family mediation	-	854
IT Costs	5,850	5,211
	<hr/> 342,360	<hr/> 299,499
Support costs		

This page does not form part of the statutory financial statements

St Joseph's Family Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
Support costs		
Management		
Sundries	2,566	1,039
Finance		
Bank charges	60	377
Other		
Long leasehold	3,300	3,300
Fixtures and fittings	5,297	8,959
Loss on sale of tangible fixed assets	-	134
	<hr/> 8,597	<hr/> 12,393
Governance costs		
Legal & professional fees	35	35
Independent examiner's fee	1,562	1,488
Accountancy	2,079	1,980
	<hr/> 3,676	<hr/> 3,503
Total resources expended	<hr/> 357,259	<hr/> 316,811
Net income/(expenditure)	<hr/> <hr/> 55,025	<hr/> <hr/> (36,784)

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