THE JULIAN TRUST

England & Wales · Charity number 294751

Details

Other names	THE JULIAN TRUST, THE JULIAN TRUST LIMITED, BRISTOL NIGHTSHELTER
Status	Registered
Legal form	Charitable company
Company number	02084536
Registered	1987-02-20
Register	View on the Charity Commission register

Contact

Address	Julian Trust The Night Shelter 16 Little Bishop Street St. Pauls Bristol
Phone	01179244604
Email	secretary@juliantrust.org.uk
Website	www.juliantrust.org.uk

Activities

Objects: TP RELIEVE POVERTY, DISTRESS AND HOMELESSNESS IN BRISTOL, PARTICULARLY BY THE PROVISION OF EMERGENCY ACCOMODATION FOR THOSE IN NEED THEREOF.

Activities: To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency night shelter accomodation.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BRISTOL
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£196,056	£264,645	-	-
2024-03-31	£157,612	£219,709	-	-
2023-03-31	£282,021	£259,695	-	-
2022-03-31	£192,130	£205,289	-	-
2021-03-31	£221,906	£281,536	-	-

Trustees

Name	Role	Appointed
Christine Hanwell		2018-11-08
Colin Andrew Morgan		2024-11-07
Elizabeth Williams		2018-11-08
Hannah Martin		2023-11-09
Isabella Gibbs		2024-11-07
Joanne Cathyrn Brown		2019-11-07
John Howard Rosewell		2018-11-08
Matthew Ian Webb		2021-11-04
Peter Alard Insole		2022-11-10
Susan Kim Green		2024-11-07
WALDEMAR DUZNIAK		

Accounts

COMPANY NUMBER 2084536

THE JULIAN TRUST COMPANY

LIMITED BY GUARANTEE

JulianTrust
Night Shelter

Founded by Meg Grimes in 1986.

TRUSTEES REPORT
and
ACCOUNTS

YEAR ENDED 31st MARCH 2025

The Queen's Award
for Voluntary Service
The MBE for volunteer groups

REGISTERED CHARITY NUMBER 294751

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2025, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.

Registered Charity Number 294751; Company Registration Number 2084536.

Trustees

The Trustees who served during the year are as follow

J. Brown	
S. Christopher	retired November 2024
H. Davies	retired November 2024
W A Duzniak	
I. Gibbs	appointed November 2024
S. Green	appointed November 2024
C. Hanwell	
P A Insole	
A. Kybert	resigned November 2024
H. Martin	
C. Morgan	appointed November 2024
J M Oates	
J H Rosewell	reappointed November 2024
M. Webb	
E. Williams	reappointed November 2024

Company Secretary: J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Paul's, Bristol BS2 9JF

Contact: Email secretary@juliantrust.org.uk ; Website www.juliantrust.org.uk

Independent Examiner

Charlton Baker 61 Macrae Road, Eden Office Park, Ham Green, Bristol, BS20 0DD

Bankers

Triodos Bank, Deanery Road, Bristol, BS1 5AS

Solicitors

Wards, 1-3 Alexandra Rd, Clevedon, BS21 7QF

2. STRUCTURE, GOVERNANCE & MANAGEMENT

The Julian Trust is a charitable company limited by guarantee. It was incorporated on 16th December 1986 in the United Kingdom (Co.No. 2084536) and registered as a charity (Reg.No. 294751) on 20th February 1987. The company was established under Memorandum of Association and is governed under its Articles of Association. These were updated by written resolution of the members in June 2017, both the Charity Commission and Companies House were consulted and the new Articles were sent to them and accepted.

Trustees

The Articles of Association state that there must be at least five and not more than twelve Trustees. The Trustees are also Directors of the Company for the purposes of Company Law. Trustees are appointed for a term of 3 years by the 60 guarantor members; they may stand for re-election at the end of their term of office. Trustees are recruited from the register of guarantor members. Those who held office during the financial year and at the date of this report are set out on page 2. All Trustees receive an induction pack and key policy documents on appointment together with regular information about governance and training opportunities throughout the year. We make regular use of the VOSCUR development program and Burton Sweet seminars on charity governance. The Board of Trustees meets monthly. Officers include the Chair, Vice-chair, Secretary and Treasurer who are issued with specific role descriptions. Trustee sub-groups form from time to time to work on issues requiring attention and submit their recommendations to the full board for approval. During the year the Board of Trustees met on ten occasions, and an AGM was held in November 2024.

Risk Management

The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified. The following framework is central to us ensuring adequate risk assurance:

- A risk management schedule
- Monitoring of major risks and development of action plans and training
- Incident management procedure and reporting

- A clear structure of delegated authority and control with standard operating arrangements
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Wellbeing.
- Maintaining sufficient financial reserves to guarantee running costs for nine months ahead.

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

"To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof".

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency services for the homeless by operating a Night Shelter in Bristol. Now in its 39th year the Night Shelter is unique in the city, and perhaps nationally, as a provider of services for those in need *wholly through the work of volunteers and by public donation.* By working with other agencies, we also create opportunities for our homeless guests to receive information and referrals that may help them move on in their recovery.

Activities undertaken to meet our objectives

We continue to offer 12 emergency beds for 4 nights a week, so that over the twelve month period 2,400 bed spaces and 2,400 breakfasts will have been provided and approximately 12,000 evening meals. Clothes, shoes and takeaway sandwiches are made available. Guests are also able to have showers. We still intend to open for a fifth night when we have sufficient volunteers to run it consistently.

In December 2024 for the third year in a row we operated a Christmas Shelter for 9 nights for the 12 guests referred to us by Bristol City Council's rough sleeper service (St. Mungos). This helped to fill the gap left by Caring in Bristol's withdrawal from providing beds. Additionally we continued to support Caring in Bristol's work in feeding those rough sleepers in temporary accommodation and those on the streets through allowing them to use our kitchen for preparation of meals during the Christmas period and intermittently during the year. Caring In Bristol also have storage space under licence to run a food distribution service from our premises to food clubs around the city. We were also pleased to be able to support SWEP Severe Weather Emergency Protocol providing beds for 12 homeless guests during the winter period over 9 nights.

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base is around 120 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, store management, collection of goods, fundraising and talks. New volunteers are given an induction session and then monthly internal Take 5 training sessions with information sheets on standard procedures, emergency measures and Health & Safety guidelines. Further training sessions have been given by external providers on First Aid, Food Safety, Naloxone, and Alcohol & Drug Awareness. Volunteers are kept up-to-date through a Newsletter and WhatsApp communications to teams. An Annual Thank You Party is held for our volunteers and supporters in June.

We do not work in isolation; we engage with the Bristol Homelessness Forum (BHF) and the Bristol Shelters Taskforce and are represented on the Rough Sleeping Partnership where we contribute to discussions with Bristol City Council and other agencies on improvements in provision locally for the homeless. In addition nationally we are linked into Housing Justice in contributing to discussions with the Ministry of Leveling Up, Housing and Communities.

4. ACHIEVEMENTS & PERFORMANCE IN 2024/25

The Trustees set three targets in April 2024 for the year ahead. They were fully achieved as follows:

Firstly, we improved the building by: i) Installing solar panels on the roof to save on electricity costs as well as contributing to Bristol's net zero carbon target as a city. ii) constructing an all-weather canopy at the guests' entrance to improve facilities for them as climate change brings more heavy rainstorms than ever before. iii) commissioning an extensive art mural across the courtyard wall by renowned street artist Inkie to improve the look of the area for our neighbours.

Secondly, we improved our financial management by investing funds in a new savings platform provided by CAF to maximise the value of public donations through competitive interest rates.

Thirdly, we published an updated version of guidelines for Overnight Volunteers after consultation with them; the first of a series of training booklets.

5. FINANCIAL REVIEW

During the financial year 2024/25 the charity received income of £196,056 this compares to an amount of £157,612 received in unrestricted income in the previous year. This increase from the previous year is principally due to increased levels of income from legacies, corporate, online donations and investment income.

Expenditure during the year was £264,645 compared with the previous year's figure of £219,709. This increase was mainly due to a significant increase in energy costs from £7,284 last year to £37,728 this year. There has also been a rise in food costs.

As of 31st March 2025, the total funds available to carry forward were £907,036 (which includes cash reserves and tangible assets).

Our free reserves balance, excluding fixed assets and designated funds, stands at £410,378 which represents in excess of one year's annual expenditure on a cash basis. Surplus funds of £70,000 have been designated for major expenses to adapt our facilities to meet future needs.

The continuing need for our services to homeless people can be seen within the accounts with an increasing proportion of funds spent on food and clothes. We have no direct staff costs to consider and our operational cost base is fairly constant at £2,998 per week. Although we have no guaranteed income streams our regular donor base is sound and supportive and we therefore feel it is appropriate that the financial statements have continued to be prepared on a going concern basis.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief. We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £2,000 were received as follows:

1. Downend Roundtable (41 Club) = £8211.51
2. Patricia Briggs (legacy) = £6573.27
3. Kenny Family Community First Fund = £5000
4. J Allen (legacy) Executive G Woodward = £4500
5. Savills estate agents = £3000
6. The Clifton Club (proceeds of Christmas fayre and other events) = £2714
7. Henriques Griffiths = £2302.99

Note that this list excludes online donations made anonymously.

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.
- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.
- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead. Additionally we set aside a designated fund to cover large building and equipment maintenance costs. At 31st March 2025, this level has been established at £70,000.
- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in a savings platform managed by CAF in several banks and financial agencies to maximise interest paid.

6. PLANS FOR THE FUTURE – 202526.

When setting objectives and assessing both operational and business risk we try to always keep in sight the needs of our beneficiaries. We are therefore determined to only set realistic and practical short to medium term targets.

We intend to

1. Strengthen the induction process for Supervisors and refresh First Aid Training. Publish further in-house Training booklets for our Volunteers.
2. Upgrade our CCTV system replacing all cameras and the hard drive enabling even better coverage inside and outside the building for the safety of our guests and volunteers.
3. Improve the content and usefulness of our website, publish further newsletters and review our social media policy.

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiners

A resolution proposing the reappointment of Paul Cridland of Charlton Baker as Independent examiner will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board

JRosewell

J H ROSEWELL
Secretary

31st July 2025

Independent Examiner's Report to the Trustees of The Julian Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 9 to 16.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

....

Paul Cridland FCA

Charlton Baker Ltd
Chartered Accountants
61 Macrae Road
Eden Business Park
Ham Green
Bristol BS20 0DD

Date 8th August 2025

THE JULIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2025

	Notes	Restricted funds	Unrestricted funds	Total 2025	Total 2024
		£	£	£	£
Income and endowments from:					
Donations and legacies		-	182,386	182,386	150,238
Investments			13,670	13,670	7,374
Total income		-	196,056	196,056	157,612
Expenditure on:					
Charitable activities		-	264,645	264,645	219,709
Net (expenditure)/income for the year	3	-	(68,589)	(68,589)	(62,097)
Reconciliation of funds					
Total funds brought forward		-	975,625	975,625	1,037,722
Total funds carried forward		-	907,036	907,036	975,625

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 11 to 16 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET
MARCH 31, 2025

	Notes	2025	2024
		£	£
Tangible fixed assets	4	426,658	473,400
Current assets			
Cash at bank		452,676	506,175
Debtors and prepayments		35,363	6,260
		488,039	512,435
Creditors: Amounts falling due within one year			
Accruals		7,661	10,210
Net current assets		480,378	502,225
Total net assets		907,036	975,625
Restricted funds	5	-	-
Unrestricted funds	6	907,036	1,037,722
		907,036	1,037,722

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year ended March 31, 2025 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board

H Martin
Treasurer

J M Oates
Chairperson

Dated: 31st July 2025
Company registration number: 2084536
The notes on pages 11 to 16 form part of these accounts.

THE JULIAN TRUST

NOTES TO THE ACCOUNTS
AT MARCH 31, 2025

1 **Accounting Policies**

Accounting Convention

Basis of Preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 2017, and also the '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).

The Julian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Please note that rounding has been applied in the calculations.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

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

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

NOTES TO THE ACCOUNTS
AT MARCH 31, 2025
(continued)

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the independent examiner's fees and costs linked to the strategic management of the charity.

Depreciation
Depreciation is provided on the following fixed assets, in equal installments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **Information regarding trustees and employees**

The trustees received no remuneration in the year (2024 - £nil). Expenses totaling £nil (2024: £nil) were reimbursed to 0 (2024: 0) trustees.

There were no readily identifiable donations from the trustees received with conditions in the year.

The average number of people employed by the charity during the year was nil (2024 - nil).

3. **Net incoming resources**

	2025 £	2024 £
Net incoming resources are stated after charging		
Independent examiner's remuneration	950	900
Depreciation	90,652	87,146

THE JULIAN TRUST

NOTES TO THE ACCOUNTS
AT MARCH 31, 2025
(continued)

4. Tangible fixed assets

	Freehold property	Building improvements	Equipment	Total
	£	£	£	£
Cost				
At April 1, 2024	167,763	884,585	27,995	1,080,343
Additions	-	43,910	-	43,910
Disposals	-	-	-	-
At March 31, 2025	167,763	928,495	27,995	1,124,253
Depreciation				
At April 1, 2024	-	579,724	27,219	606,943
Charge for year	-	90,263	389	90,652
Disposal	-	-	-	-
At March 31, 2025	-	669,987	27,608	697,595
Net book value				
March 31, 2025	167,763	258,508	387	426,658
Net book value				
March 31, 2024	167,763	304,861	776	473,400

5. Restricted funds

	2025
	£
At April 1, 2024 and March 31, 2025	-

6. Unrestricted funds

	Free reserves	Fixed assets	Designated funds	Total
	£	£	£	£
Balance b/fwd at April 1, 2024	432,225	473,400	70,000	975,625
Movement in the year	(21,847)	(46,742)	-	(68,589)
Transfers	-	-	-	-
Balance c/fwd at March 31, 2025	410,378	426,658	70,000	907,036

7. Designated funds

To account for unforeseen circumstances, as in previous years, we have decided to set aside money to finance any major expense to adapt our facilities to meet future needs. We have designated £70,000 for this purpose.

8. Analysis of net assets between funds

	Restricted	Unrestricted	Total
	£	£	£
Tangible fixed assets	-	426,658	426,658
Current assets	-	488,039	488,039
Current liabilities	-	(7,661)	(7,661)
Net assets at March 31, 2024	-	907,036	907,036

9. Grants to other charities and charitable causes

We have from time to time made grants to other charities when we have surplus funds and can see that those charities can use those funds towards the same charitable objects as our own.
This year we donated £1,000 (2024: £1,000) to Caring in Bristol towards the production costs of a Survival Handbook.

10. Capital commitments

At the balance sheet date the Trust has not entered into binding agreements for capital expenditure.

11. Contingent liability

As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust undertook to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

12. Legal status of the Trust

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2025

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Income:				
Donations and legacies:				
Corporate gifts	-	13,875	13,875	5,763
Charitable gifts	-	6,311	6,311	5,600
Churches	-	2,379	2,379	4,663
Community organisations	-	19,583	19.583	24,365
Personal gifts	-	36,286	36,286	48,415
Events and online donations	-	57,979	57,979	45,076
Legacies	-	35,455	35,455	5,494
Members subscriptions	-	268	268	262
Caring in Bristol		8,250	8,250	6,600
Donated food stuffs and cleaning materials	-	2,000	2,000	4,000
	-	182,386	182,386	150,238
Investment income	-	13,670	13,670	7,374
Total income	-	196,056	196,056	157,612

Note : Where appropriate the income above includes Gift Aid received.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2025
(continued)

	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
Expenditure				
Charitable activities				
Food and bedding	-	26,574	26,574	18,780
Donated food stuffs and cleaning materials	-	2,000	2,000	4,000
Grants to other charities	-	1,000	1,000	1,000
Premises costs:				
Rates	-	3,658	3,658	3,036
Water and sewerage rates	-	4,337	4,337	3,042
Cleaning and refuse	-	33,735	33,735	10,910
Light and heat	-	37,728	37,728	7,284
Repairs, alterations and equipment	-	44,509	44,509	73,225
Depreciation property improvements	-	90,263	90,263	86,399
Administration costs:				
Printing, postage and stationery	-	3,243	3,243	1,496
Telephone, internet and web	-	938	938	793
Asset and liability insurance	-	5,161	5,161	4,331
Sundries and travel	-	133	133	339
Training and volunteer costs	-	2,147	2,147	802
Fundraising costs	-	-	-	-
Depreciation	-	389	389	747
	-	255,814	255,814	216,184
Governance costs				
Independent examination	-	950	950	900
AGM costs	-	100	100	100
Professional fees	-	7,781	7,781	2,525
Secretarial expenses	-	-	-	-
	-	8,831	8,831	3,525
Total expenditure	-	264,645	264,645	219,709
Net (expenditure)/income	-	(68,589)	(68,589)	(62,097)

Accounts

COMPANY NUMBER 2084536

THE JULIAN TRUST COMPANY

LIMITED BY GUARANTEE

Julian Trust
Night Shelter

Founded by Meg Grimes in 1986.

TRUSTEES REPORT
and
ACCOUNTS

YEAR ENDED 31st MARCH 2024

The Queen's Award
for Voluntary Service
The MBE for volunteer groups

REGISTERED CHARITY NUMBER 294751

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2024, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 2017, and also the '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).

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.
Registered Charity Number 294751; Company Registration Number 2084536.

Trustees
The Trustees who served during the year are as follows:

J. Brown	
S. Christopher	
H. Davies	
W A Duzniak	reappointed November 2023
C. Hanwell	
P A Insole	
A. Kybert	appointed November 2023
H. Martin	appointed November 2023
J M Oates	reappointed November 2023
R J O'Sullivan	resigned November 2023
J H Rosewell	
M. Webb	
E. Williams	

Company Secretary: J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Paul's, Bristol BS2 9JF

Contact: Email secretary@juliantrust.org.uk ; Website www.juliantrust.org.uk

Independent Examiner
Elliott Bunker Ltd, 61 Macrae Road, Eden Office Park, Ham Green, Bristol, BS20 0DD

Bankers
Triodos Bank, Deanery Road, Bristol, BS1 5AS

Solicitors
Wards, 1-3 Alexandra Rd, Clevedon, BS21 7QF

2. STRUCTURE, GOVERNANCE & MANAGEMENT

The Julian Trust is a charitable company limited by guarantee. It was incorporated on 16th December 1986 in the United Kingdom (Co.No. 2084536) and registered as a charity (Reg.No. 294751) on 20th February 1987. The company was established under Memorandum of Association and is governed under its Articles of Association. These were updated by written resolution of the members in June 2017, both the Charity Commission and Companies House were consulted and the new Articles were sent to them and accepted.

Trustees

The Articles of Association state that there must be at least five and not more than twelve Trustees. The Trustees are also Directors of the Company for the purposes of Company Law. Trustees are appointed for a term of 3 years by the 60 guarantor members; they may stand for re-election at the end of their term of office. Trustees are recruited from the register of guarantor members. Those who held office during the financial year and at the date of this report are set out on page 2. All Trustees receive an induction pack and key policy documents on appointment together with regular information about governance and training opportunities throughout the year. We make regular use of the VOSCUR development programme and Burton Sweet seminars on charity governance. The Board of Trustees meets monthly. Officers include the Chair, Vice-chair, Secretary and Treasurer who are issued with specific role descriptions. Trustee sub-groups form from time to time to work on issues requiring attention and submit their recommendations to the full board for approval. During the year the Board of Trustees met on ten occasions and an AGM was held in November 2023.

Risk Management

The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified. The following framework is central to us ensuring adequate risk assurance:

- A risk management schedule
- Monitoring of major risks and development of action plans and training
- Incident management procedure and reporting

- A clear structure of delegated authority and control with standard operating arrangements
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Wellbeing.
- Maintaining sufficient financial reserves to guarantee running costs for nine months ahead.

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

"To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof".

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency services for the homeless by operating a Night Shelter in Bristol. Now in its 38th year the Night Shelter is unique in the city, and perhaps nationally, as a provider of services for those in need *wholly through the work of volunteers and by public donation.* By working with other agencies we also create opportunities for our homeless guests to receive information and referrals that may help them move on in their recovery.

Activities undertaken to meet our objectives

We continue to offer 12 emergency beds for 4 nights a week, so that over the twelve month period 2,400 bed spaces and 2,400 breakfasts will have been provided and approximately 12,000 evening meals. Clothes, shoes and takeaway sandwiches are made available. Guests are also able to have showers. We still intend to open for a fifth night when we have sufficient volunteers to run it consistently.

In December 2023 for the second year in a row we operated a Christmas Shelter for 10 nights for the 12 guests referred to us by Bristol City Council's rough sleeper service (St. Mungos). This helped to fill the gap left by Caring in Bristol's withdrawal from providing beds. Additionally we continued to support Caring in Bristol's work in feeding those rough sleepers in temporary accommodation and those on the streets through allowing them to use our kitchen for preparation of meals during the Christmas period and intermittently during the year. We also granted a licence to Caring In Bristol to provide storage space on a formal basis for them to run a food distribution service from our premises to food clubs around the city.

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base has increased to around 150 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, store management, collection of goods, fundraising and talks. New volunteers are given an induction session and then monthly internal Take 5 training sessions with information sheets on standard procedures, emergency measures and Health & Safety guidelines. Further training sessions have been given by external providers on First Aid, Food Safety, Alcohol & Drug Awareness, and PMVA Prevention and Management of Violence and Aggression. Volunteers are kept up-to-date through a newsletter and WhatsApp communications to teams. An Annual Thank You Party is held for our volunteers and supporters.

We do not work in isolation; we engage with the Bristol Homelessness Forum (BHF) and the Bristol Shelters Taskforce and are represented on the Rough Sleeping Partnership where we contribute to discussions with Bristol City Council and other agencies on improvements in provision locally for the homeless. In addition nationally we are linked into Housing Justice in contributing to discussions with the Ministry of Leveling Up, Housing and Communities.

4. ACHIEVEMENTS & PERFORMANCE IN 2023/24

The Trustees set three targets in April 2023 for the year ahead. They were partially achieved as follows:

1. We were successful in running an overnight Christmas Shelter in December 2023 with 12 beds for ten nights which was very much appreciated by our guests. However although we have increased our number of volunteers we still do not have sufficient numbers willing to be on duty overnight on Thursdays to provide a five night block of respite. We will continue to keep this as an aspiration.

2. Arrangements were successfully negotiated with CIB to allow them to use additional space within the premises to manage a food distribution service until March 2026. This benefits hundreds of people around the city experiencing food poverty.

3. We upgraded our financial software to provide better book-keeping compatible with our accountant Elliott Bunker's systems. They have also taken on additional monitoring and reconciliation services for us.

5. FINANCIAL REVIEW

During the financial year 2023/24 the charity received income of £157,612 this compares to an amount of £282,021 received in unrestricted income in the previous year. This decrease from the previous year is principally due to lower levels of income from legacies and corporate and personal giving.

Expenditure during the year was £219,709 compared with the previous year's figure of £259,695. This reduction was mainly due to lower grants being paid to compatible charitable causes, at £1,000 compared with the previous year's figure of £43,407.

As of 31st March 2024, the total funds available to carry forward were £975,625 (which includes cash reserves and tangible assets).

Our free reserves balance, excluding fixed assets and designated funds, stands at £432,225 which represents in excess of one year's annual expenditure on a cash basis. Surplus funds of £70,000 have been designated for major expenses to adapt our facilities to meet future needs.

The continuing need for our services to homeless people can be seen within the accounts with an increasing proportion of funds spent on food and clothes. We have no direct staff costs to consider and our operational cost base is fairly constant at £2,050 per week. Although we have no guaranteed income streams our regular donor base is sound and supportive and we therefore feel it is appropriate that the financial statements have continued to be prepared on a going concern basis.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief. We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £2,000 were received as follows:

1. Downend Round Table	£7,000.00
2. William Blake	£5,000.00
3. The Adint Charitable Trust	£5,000.00
4. Margaret Manson (legacy)	£4,000.00
5. Vista Stationary	£2,807.58
6. Tockington Manor School	£2,435.96

Note that this list excludes online donations made anonymously.

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.

- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.

- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead. Additionally we set aside a designated fund to cover large building and equipment maintenance costs. At 31st March 2024, this level has been established at £70,000.

- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in a savings platform managed by CAF in several banks and financial agencies to maximise interest paid.

6. PLANS FOR THE FUTURE – 2024/25.

When setting objectives and assessing both operational and business risk we try to always keep in sight the needs of our beneficiaries. We are therefore determined to only set realistic and practical short to medium term targets.

We intend to

1.Make the following building improvements: Install solar panels on the roof to provide some savings on our energy bill but also to contribute to Bristol's net zero carbon target as a city. We will also construct an all-weather canopy at the guests' entrance to improve facilities for them as climate change brings more heavy rainstorms than before. Furthermore, an extensive street art mural will be created across the courtyard wall to improve the look of the area for our neighbours.

2.Make the following financial improvement: Progressively implement new savings platform provided by CAF to maximise the value of public donations. This involves investing funds in a number of Banks and Building Societies with competitive interest rates.

3.Make the following training improvement: Review, improve, expand and publish a series of training booklets for our volunteers

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE JULIAN TRUST

TRUSTEES' REPORT

Independent examiners
A resolution proposing the reappointment of Elliott Bunker as Independent examiners will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board

J Rosewell

J H ROSEWELL
Secretary

11 July 2024

Independent Examiner's Report to the Trustees of The Julian Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

P Cridland

....
Paul Cridland FCA

Elliott Bunker Ltd
Chartered Accountants
61 Macrae Road
Eden Business Park
Ham Green
Bristol BS20 0DD

Date 1 August 2024

THE JULIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2024

	Notes	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies		-	150,238	150,238	279,865
Investments			7,374	7,374	2,156
Total income		-	157,612	157,612	282,021
Expenditure on:					
Charitable activities		-	219,709	219,709	259,695
Net (expenditure)/income for the year	3	-	(62,097)	(62,097)	22,326
Reconciliation of funds					
Total funds brought forward		-	1,037,722	1,037,722	1,015,396
Total funds carried forward		-	975,625	975,625	1,037,722

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET
MARCH 31, 2024

	Notes	2024	2023
		£	£
Tangible fixed assets	4	473,400	559,897
Current assets			
Cash at bank		506,175	467,875
Debtors and prepayments		6,260	13,106
		512,435	480,981
Creditors: Amounts falling due within one year			
Accruals		10,210	3,156
Net current assets		502,225	477,825
Total net assets		975,625	1,037,722
Restricted funds	5	-	-
Unrestricted funds	6	975,625	1,037,722
		975,625	1,037,722

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year ended March 31, 2024 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board

H Martin
Treasurer

J M Oates
Chairperson

Dated: 11 July 2024
Company registration number: 2084536
The notes on pages 12 to 17 form part of these accounts.

NOTES TO THE ACCOUNTS
AT MARCH 31, 2024

1 Accounting Policies

Accounting Convention

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Julian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Please note that rounding has been applied in the calculations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income and endowments

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

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the independent examiner's fees and costs linked to the strategic management of the charity.

Depreciation

Depreciation is provided on the following fixed assets, in equal installments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Information regarding trustees and employees

The trustees received no remuneration in the year (2023 - £nil).

Expenses totaling £nil (2023: £3,499) were reimbursed to 0 (2023: 8) trustees.

The average number of people employed by the charity during the year was nil (2023 - nil).

There were no readily identifiable donations from the trustees received without conditions in the year.

3. Net incoming resources

	2024	2023
	£	£
Net incoming resources are stated after charging		
Independent examiner's remuneration	900	800
Depreciation	87,146	86,929

NOTES TO THE ACCOUNTS
AT MARCH 31, 2024
(continued)

4. Tangible fixed assets

	Freehold property	Building improvements	Equipment	Total
	£	£	£	£
Cost				
At April 1, 2023	167,763	884,585	27,346	1,079,694
Additions	-	-	649	649
Disposals	-	-	-	-
At March 31, 2024	167,763	884,585	27,995	1,080,343
Depreciation				
At April 1, 2023	-	493,325	26,472	519,797
Charge for year	-	86,399	747	87,146
Disposal	-	-	-	-
At March 31, 2024	-	579,724	27,219	606,943
Net book value				
March 31, 2024	167,763	304,861	776	473,400
Net book value				
March 31, 2023	167,763	391,260	874	559,897

5. Restricted funds

	2024
	£
At April 1, 2023 and March 31, 2024	-

6. Unrestricted funds

	Free reserves	Fixed assets	Designated funds	Total
	£	£	£	£
Balance b/fwd at April 1, 2023	400,225	559,897	77,600	1,037,722
Movement in the year	24,400	(86,497)	-	(62,097)
Transfers	7,600	-	(7,600)	-
Balance c/fwd at March 31, 2024	432,225	473,400	70,000	975,625

NOTES TO THE ACCOUNTS
AT MARCH 31, 2024
(continued)

7. Designated funds

To account for unforeseen circumstances, as in previous years, we have decided to set aside money to finance any major expense to adapt our facilities to meet future needs. We have designated £70,000 for this purpose.

8. Analysis of net assets between funds

	Restricted	Unrestricted	Total
	£	£	£
Tangible fixed assets	-	473,400	473,400
Current assets	-	512,435	512,435
Current liabilities	-	(10,210)	(10,210)
Net assets at March 31, 2024	-	975,625	975,625

9. Grants to other charities and charitable causes

We have from time to time made grants to other charities when we have surplus funds and can see that those charities can use those funds towards the same charitable objects as our own. This year we donated £1,000 to Caring in Bristol towards the production costs of a Survival Handbook.

10. Capital commitments

At the balance sheet date the Trust has not entered into binding agreements for capital expenditure.

11. Contingent liability

As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust undertook to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

12. Legal status of the Trust

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2024

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Income:				
Donations and legacies:				
Corporate gifts	-	5,763	5,763	43,998
Charitable gifts	-	5,600	5,600	10,515
Churches	-	4,663	4,663	7,004
Community organisations	-	24,365	24,365	13,772
Personal gifts	-	48,415	48,415	73,494
Events and online donations	-	45,076	45,076	52,471
Legacies	-	5,494	5,494	68,138
Members subscriptions	-	262	262	273
Caring in Bristol		6,600	6,600	4,200
Donated food stuffs and cleaning materials	-	4000	4000	6,000
	-	150,238	150,238	279,865
Investment income	-	7,374	7,374	2,156
Total income	-	157,612	157,612	282,021

Note : Where appropriate the income above includes Gift Aid received.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2024
(continued)

	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Expenditure				
Charitable activities				
Food and bedding	-	18,780	18,780	8,579
Donated food stuffs and cleaning materials	-	4000	4000	6,000
Grants to other charities	-	1,000	1,000	43,407
Premises costs:				
Rates	-	3,036	3,036	2,611
Water and sewerage rates	-	3,042	3,042	3,935
Cleaning and refuse	-	10,910	10,910	12,206
Light and heat	-	7,284	7,284	6,782
Repairs, alterations and equipment	-	73,225	73,225	74,917
Depreciation property improvements	-	86,399	86,399	86,399
Administration costs:				
Printing, postage and stationery	-	1,496	1,496	311
Telephone, internet and web	-	793	793	1,360
Asset and liability insurance	-	4,331	4,331	3,956
Sundries and travel	-	339	339	383
Training and volunteer costs	-	802	802	1,308
Fundraising costs	-	-	-	583
Depreciation	-	747	747	530
	-	216,184	216,184	253,267
Governance costs				
Independent examination	-	900	900	800
AGM costs	-	100	100	175
Professional fees	-	2,525	2,525	5,453
Secretarial expenses	-	-	-	-
	-	3,525	3,525	6,428
Total expenditure	-	219,709	219,709	259,695
Net (expenditure)/income	-	(62,097)	(62,097)	22,326

THE JULIAN TRUST

England & Wales - Charity number 294751

Accounts

COMPANY NUMBER 2084536

THE JULIAN TRUST COMPANY

LIMITED BY GUARANTEE

Founded by Meg Grimes in 1986.

TRUSTEES REPORT
and
ACCOUNTS

YEAR ENDED 31st MARCH 2023

REGISTERED CHARITY NUMBER 294751

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2023, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 2017, and also the '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).

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.
Registered Charity Number 294751; Company Registration Number 2084536.

Trustees
The Trustees who served during the year are as follows:

J. Brown re-appointed November 2022
S. Christopher
H. Davies
W A Duzniak
C. Hanwell
P A Insole appointed November 2022
G. Marriner resigned March 2023
R Martin retired November 2022
J M Oates
R J O'Sullivan
J H Rosewell
M. Webb
E. Williams

Company Secretary: J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Paul's, Bristol BS2 9JF

Contact: Email secretary@juliantrust.org.uk ; Website www.juliantrust.org.uk

Independent Examiner
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Solicitors
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THE JULIAN TRUST

TRUSTEES' REPORT

2. STRUCTURE, GOVERNANCE & MANAGEMENT

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Risk Management

The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified. The following framework is central to us ensuring adequate risk assurance:

- A risk management schedule
- Monitoring of major risks and development of action plans and training
- Incident management procedure and reporting
- A clear structure of delegated authority and control with standard operating arrangements
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Wellbeing.
- Maintaining sufficient financial reserves to guarantee running costs for nine months ahead.

In response to the Covid-19 pandemic we had regular meetings with Bristol City Council Housing and Public Health. We managed the health and logistical risks successfully and emerged more resilient.

THE JULIAN TRUST

TRUSTEES' REPORT

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

> "To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof".

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency services for the homeless by operating a Night Shelter in Bristol. Now in its 37th year the Night Shelter is unique in the city, and perhaps nationally, as a provider of services for those in need *wholly through the work of volunteers and by public donation.* By working with other agencies we also create opportunities for our homeless guests to receive information and referrals that may help them move on in their recovery.

Activities undertaken to meet our objectives

With the gradual easing of Covid regulations we first provided a shower and laundry service with takeout meals. This then expanded to the provision of clothing and toiletries and later cooked meals were served again. We were able to restart our accommodation service in May 2022 providing 12 emergency beds for 4 nights a week, so that over the first twelve month period 2,400 bed spaces and breakfast will have been provided and approximately 10,000 evening meals. We have increased our opening hours to 1.5 hours each evening. We still intend to open for a fifth night when we have sufficient volunteers to run it consistently.

For the first time in December 2022 we operated a Christmas Shelter for 8 nights for the 12 guests referred to us by Bristol City Council's rough sleeper service. This helped to fill the gap left by Caring in Bristol's withdrawal from providing beds. We continue to support Caring in Bristol's work in feeding those rough sleepers in temporary accommodation and those on the streets through allowing them to use our kitchen for preparation of meals during the Christmas period and intermittently during the year. We are planning from April 2023 to provide storage space on a formal basis for Caring in Bristol to operate a food distribution service from our premises to food clubs around the city.

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base currently consists of around 90 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, store management, collection of goods, fundraising and talks. New volunteers are given an induction session and then monthly internal Take 5 training sessions with information sheets on standard procedures, emergency measures and Health &
Safety guidelines. Further training sessions have been given by external providers on First Aid, Food Safety, Alcohol & Drug Awareness, and PMVA Prevention and Management of Violence and Aggression.

Volunteers are kept up-to-date through a newsletter and Whatsapp communications to teams. In March 2023 we were able to hold our Annual Thank You Party again for our volunteers and supporters.

4. ACHIEVEMENTS & PERFORMANCE IN 2022/23

The Trustees set three targets in April 2022 for the year ahead. They were fully achieved as follows:

Firstly, we refurbished the dormitory floor & commissioned an independent fire safety survey by Ligtas and Bristol Fire, the recommendations from which we are progressively implementing. Additionally we improved our rating on Energy Performance and carried out a new Asbestos Risk Assessment.

Secondly, we re-opened for Overnight Service again four days a week. We implemented a hybrid system of mainly referral from Bristol City Council with some walk-ins. We provided training to our teams on Prevention and Management of Violence and Aggression. We still want to open for a fifth night, but we need to roll this target into 2023/24 as we are currently not fully resourced for it.

Thirdly, we reviewed our statement of charitable purpose and core values to bring it in line with our revised service model. A valuation of the premises by Colliers International provided an up-to-date understanding of open market value as a result we have increased the licence fees charged to Caring in Bristol.

5. FINANCIAL REVIEW

During the financial year 2022/23 the charity received income of £282,021 this compares to an amount of £192,130 received in unrestricted income in the previous year. Income has increased from the previous year, which generally relates to higher levels of income from all sources, and in particular corporate and personal giving, and legacies received.

Expenditure during the year was £259,695 compared with the previous year's figure of £205,289. Operating costs increased in the period, principally due to maintenance expenditure of £74,917 (2022: £22,110).

As of 31st March 2023, the total funds available to carry forward were £1,037,722 (which includes cash reserves and tangible assets).

Our free reserves balance, excluding fixed assets and designated funds, stands at £400,225 which represents in excess of one year's annual expenditure on a cash basis. Surplus funds of £77,600 have been designated for major expenses to adapt our facilities to meet future needs.

Recovery from Covid-19 can be seen within the accounts as income and expenditure are higher than the 2021/22 financial period. The re-opening of the shelter has evidenced the continuing need for our services to homeless people even if the way we delivered those services changed. We have no staff costs to consider and our operational cost base is fairly constant at £2,050 per week. Although we have no guaranteed income streams our regular donor base is sound and supportive and we therefore feel it is appropriate that the financial statements have continued to be prepared on a going concern basis.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

THE JULIAN TRUST

TRUSTEES' REPORT

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief. We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £3,000 were received as follows:

1. Patricia Briggs (Legacy) £ 34,518
2. Jack Grunwell (Legacy) £ 31,488
3. HP £ 20,104
4. Vera Dingley Brown (Legacy) £ 16,000
5. Belly Laughs Bristol £ 10,200
6. The Batchworth Trust £ 10,000
7. Aha Labs £ 8,587
8. Neighbourly Co-op £ 6,303
9. Quartet Community Fund £ 5,000
10. Chipping Sodbury Golf Club £ 3,000

Note that this list excludes online donations made anonymously.

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.
- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.
- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead. Additionally we set aside a designated fund to cover large building and equipment maintenance costs. At 31st March 2023, this level was established at £77,600.
- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in an interest bearing account with our bank.

6. PLANS FOR THE FUTURE – 2023/24.

When setting objectives and assessing both operational and business risk we try to always keep in sight the needs of our beneficiaries. Therefore we are determined to only set realistic and practical short to medium term targets.

We intend to

1. Investigate ways of staffing the shelter to open for a fifth night each week and for an eight night Christmas period.

2. Develop new temporary arrangements with CIB for use of other areas of the building in addition to their office space which they are currently licenced to use.

3. Upgrade financial software to provide better bookkeeping compatible with our accountant's systems.

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE JULIAN TRUST

TRUSTEES' REPORT

Independent examiners

A resolution proposing the reappointment of Elliott Bunker as Independent examiners will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board

J H ROSEWELL
Secretary

3rd August 2023

Independent Examiner's Report to the Trustees of The Julian Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement Since the company’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 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair view’ which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

P Cridland

………………………. Paul Cridland FCA

Elliott Bunker Ltd
Chartered Accountants
61 Macrae Road
Eden Business Park
Ham Green
Bristol BS20 0DD

Date 3 August 2023

THE JULIAN TRUST
STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2023

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies		-	279,865	279,865	192,017
Investments			2,156	2,156	113
Total income		-	282,021	282,021	192,130
Expenditure on:					
Charitable activities		-	259,695	259,695	205,289
Net income/(expenditure) for the year	3	-	22,326	22,326	(13,159)
Reconciliation of funds					
Total funds brought forward		-	1,015,396	1,015,396	1,028,055
Total funds carried forward		-	1,037,722	1,037,722	1,015,396

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET
MARCH 31, 2023

	Notes	2023	2022
		£	£
Tangible fixed assets	4	559,897	646,826
Current assets Cash at bank		467,875	366,312
Debtors and prepayments		13,106	4,577
		480,981	370,889
Creditors: Amounts falling due within one year Accruals		3,156	2,319
Net current assets		477,825	368,570
Total net assets		1,037,722	1,015,396
Restricted funds	5	-	-
Unrestricted funds	6	1,037,722	1,015,396
		1,037,722	1,015,396

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year ended March 31, 2023 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board

.... ……………
R O'Sullivan J M Oates
Treasurer Chairperson

Dated: 2nd August 2023

Company registration number: 2084536

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

NOTE TO THE ACCOUNTS AT MARCH 31, 2023

1 Accounting Policies

Accounting Convention

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Julian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Please note that rounding has been applied in the calculations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income and endowments

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

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. ● Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the independent examiner's fees and costs linked to the strategic management of the charity.

NOTE TO THE ACCOUNTS AT MARCH 31, 2023
(continued)

Depreciation

Depreciation is provided on the following fixed assets, in equal installments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Information regarding trustees and employees

The trustees received no remuneration in the year (2022 - £nil).

Expenses totaling £3,499 (2022: £3,249) were reimbursed to 8 (2022: 4) trustees.

The average number of people employed by the charity during the year was nil (2022 - nil).

There were no readily identifiable donations from the trustees received without conditions in the year.

3. Net incoming resources

	2023 £	2022 £
Net incoming resources are stated after charging		
Independent examiner's remuneration	800	780
Depreciation	86,929	87,945

THE JULIAN TRUST
NOTE TO THE ACCOUNTS AT MARCH 31, 2023
(continued)

4. Tangible fixed assets

Freehold Building Equipment Total property improvements

	£	£	£	£
Cost				
At April 1, 2022	167,763	884,585	27,346	1,079,694
Additions	-	-	-	-
Disposals	-	-	-	-
At March 31, 2023	167,763	884,585	27,346	1,079,694
Depreciation				
At April 1, 2022	-	406,926	25,942	432,868
Charge for year	-	86,399	530	86,929
Disposal	-	-	-	-
At March 31, 2023	-	493,325	26,472	519,797
Net book value				
March 31, 2023	167,763	391,260	874	559,897
Net book value				
March 31, 2022	167,763	477,659	1,404	646,826

5. Restricted funds

	2023
	£
At April 1, 2022 and March 31, 2023	-

6. Unrestricted funds

Free Fixed Designated Total reserves assets funds

	£	£	£	£
Balance b/fwd at April 1, 2022	218,570	646,826	150,000	1,015,396
Movement in the year	181,655	(86,929)	(72,400)	22,326
Transfers	-	-	-	-
Balance c/fwd at March 31, 2023	400,225	559,897	77,600	1,037,722

THE JULIAN TRUST

NOTES TO THE ACCOUNTS AT MARCH 31, 2023
(continued)

7. Designated funds

To account for unforeseen circumstances, as in previous years, we have decided to set aside money to finance any major expense to adapt our facilities to meet future needs. We have designated £77,600 for this purpose.

8. Analysis of net assets between funds

	Restricted £	Unrestricted £	Total £
Tangible fixed assets	-	559,897	559,897
Current assets	-	480,981	480,981
Current liabilities	-	(3,156)	(3,156)
Net assets at March 31, 2023	-	1,037,722	1,037,722

9. Grants to other charities and charitable causes

We have from time to time made grants to other charities when we have surplus funds and can see that those charities can use those funds towards the same charitable objects as our own.

When COVID-19 restrictions prevented us from running the shelter we sought ways to support the work we were no longer able to do ourselves. This year we donated a further £43,407 towards the cost of continuing safe accommodation for 9 people with No Recourse to Public Funds (NRPF) to Bristol City Council.

10. Capital commitments

At the balance sheet date the Trust has not entered into binding agreements for capital expenditure.

11. Contingent liability

As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust undertook to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

12. Legal status of the Trust

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2023

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Income:				
Donations and legacies:				
Corporate gifts	-	43,998	43,998	16,802
Charitable gifts	-	10,515	10,515	15,000
Churches	-	7,004	7,004	4,112
Community organisations	-	13,772	13,772	4,774
Personal gifts	-	73,494	73,494	41,061
Events and online donations	-	52,471	52,471	46,003
Legacies	-	68,138	68,138	53,485
Members subscriptions	-	273	273	283
Caring in Bristol		4,200	4,200	2,497
Donated food stuffs and cleaning materials	-	6,000	6,000	8,000
	-	279,865	279,865	192,017
Investment income	-	2,156	2,156	113
Total income	-	282,021	282,021	192,130

Note : Where appropriate the income above includes Gift Aid received.

 THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT YEAR ENDED MARCH 31, 2023

	Restricted funds	Unrestricted funds	Total 2023	Total 2022
	£	£	£	£
Expenditure				
Charitable activities				
Food and bedding	-	8,579	8,579	905
Donated food stuffs and cleaning materials	-	6,000	6,000	8,000
Grants to other charities	-	43,407	43,407	53,407
Premises costs:				
Rates	-	2,611	2,611	2,611
Water and sewerage rates	-	3,935	3,935	3,173
Cleaning and refuse	-	12,206	12,206	12,416
Light and heat	-	6,782	6,782	6,915
Repairs, alterations and equipment	-	74,917	74,917	22,110
Depreciation property improvements	-	86,399	86,399	86,399
Administration costs:				
Printing, postage and stationery	-	311	311	148
Telephone, internet and web	-	1,360	1,360	1,561
Asset and liability insurance	-	3,956	3,956	4,225
Sundries and travel	-	383	383	278
Training and volunteer costs	-	1,308	1,308	453
Fundraising costs	-	583	583	240
Depreciation	-	530	530	1,546
	-	253,267	253,267	204,387
Governance costs				
Independent examination	-	2,220	800	780
AGM costs	-	175	175	82
Professional fees	-	4,033	5,453	40
Secretarial expenses	-	-	-	-
	-	6,428	6,428	902

Total expenditure	_	-	259,695	259,695	205,289
Net income/(expenditure)	_	-	22,326	22,326	(13,159)

THE JULIAN TRUST

England & Wales - Charity number 294751

Accounts

COMPANY NUMBER 2084536

THE JULIAN TRUST COMPANY

LIMITED BY GUARANTEE

Founded by Meg Grimes in 1986.

TRUSTEES REPORT
and
ACCOUNTS

YEAR ENDED 31st MARCH 2022

REGISTERED CHARITY NUMBER 294751

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2022, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 2017, and also the '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).

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.

Registered Charity Number 294751; Company Registration Number 2084536.

Trustees

The Trustees who served during the year are as follows:

J. Brown	
S. Christopher	reappointed November 2021
H. Davies	appointed November 2021
R A Drake	retired November 2021
W A Duzniak	
G J Hammond	retired November 2021
C. Hanwell	reappointed November 2021
G. Marriner	reappointed November 2021
R Martin	
J M Oates	
R J O'Sullivan	
J H Rosewell	reappointed November 2021
M. Webb	appointed November 2021
E. Williams	reappointed November 2021

Company Secretary: J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Paul's, Bristol BS2 9JF

Contact: Email secretary@juliantrust.org.uk ; Website www.juliantrust.org.uk

Independent Examiner

Elliott Bunker Ltd, 61 Macrae Road, Eden Office Park, Ham Green, Bristol, BS20 0DD

Bankers

Triodos Bank, Deanery Road, Bristol, BS1 5AS

Solicitors

Wards, 1-3 Alexandra Rd, Clevedon, BS21 7QF

2. STRUCTURE, GOVERNANCE & MANAGEMENT

The Julian Trust is a charitable company limited by guarantee. It was incorporated on 16th December 1986 in the United Kingdom (Co.No. 2084536) and registered as a charity (Reg.No. 294751) on 20th February 1987. The company was established under Memorandum of Association and is governed under its Articles of Association. These were updated by written resolution of the members in June 2017, both the Charity Commission and Companies House were consulted and the new Articles were sent to them and accepted.

Trustees

The Articles of Association state that there must be at least five and not more than twelve Trustees. The Trustees are also Directors of the Company for the purposes of Company Law. Trustees are appointed for a term of 3 years by the 60 guarantor members; they may stand for re-election at the end of their term of office. Trustees are recruited from the register of guarantor members. Those who held office during the financial year and at the date of this report are set out on page 2. All Trustees receive an induction pack and key policy documents on appointment together with regular information about governance and training opportunities throughout the year. We make regular use of the VOSCUR development programme and Burton Sweet seminars on charity governance. The Board of Trustees meets monthly. Officers include the Chair, Vice-chair, Secretary and Treasurer who are issued with specific role descriptions. Trustee sub-groups form from time to time to work on issues requiring attention and submit their recommendations to the full board for approval. During the year, as well as the AGM in November 2021, the Board of Trustees met on eleven occasions.

Risk Management

The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified. The following framework is central to us ensuring adequate risk assurance:

- A risk management schedule
- Monitoring of major risks and development of action plans and training
- Incident management procedure and reporting
- A clear structure of delegated authority and control with standard operating arrangements
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Wellbeing.
- Maintaining sufficient financial reserves to guarantee running costs for nine months ahead.

The Covid-19 Pandemic presented a challenge not only to our risk management, but to our continued existence. During the government ordered lockdowns we followed all relevant statutory advice in order to ensure the safety of our homeless guests and our volunteers. Since then we have reviewed the ways we work. We have had regular meetings with officers of Public Health England and Bristol City Council Housing. We have learned many important lessons including about our own resilience.

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

> "To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof".

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency services for the homeless by operating a Night Shelter in Bristol. Now in its 36th year the Night Shelter is unique in the city, and perhaps nationally, as a provider of services for those in need *wholly through the work of volunteers and by public donation.* By working with other agencies we also create opportunities for our homeless guests to receive information and referrals that may help them move on in their recovery.

Activities undertaken to meet our objectives

Pre-COVID this was done by providing eighteen emergency beds for five nights of the week with usually 4,420 bed spaces provided, 16,800 evening meals served and about 4,420 breakfasts. At the start of the Covid-19 Pandemic in March 2021 the Trustees immediately recognized that social distancing and isolation would be difficult to achieve for our client group and that the safety of volunteers was also paramount. We therefore closed the shelter one week prior to the government's lockdown to reduce transmission of the disease. During COVID, while we were unable to provide beds, we found other ways to provide support to homeless people in Bristol and these have included

- Supporting Caring in Bristol through use of our kitchens, food stocks and storage space to support their work in feeding those rough sleepers in temporary accommodation and those on the streets.
- Making Direct grants to Bristol City Council to extend temporary accommodation for 9 people with 'No Recourse to Public Funds' who would otherwise be street homeless over an 18 month period.
- Providing a shower and laundry service and takeout meals from the shelter four nights a week

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base currently consists of around 90 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, stores management, collection of goods, fundraising and talks. New volunteers are given an induction session and then monthly internal Take 5 training sessions with information sheets on standard procedures, emergency measures and Health & Safety guidelines. Further training sessions have been organised by external providers on First Aid, Food Safety, Fire Drill and Drug and Alcohol Awareness, and PMVA Prevention and Management of Violence and Aggression. Volunteers are kept up-to-date on our work and activities through a newsletter and Whatsapp communications to teams. Our Annual Party and Carol service were both canceled due to Covid-19.

We do not work in isolation; we are proactively engaged locally with the Bristol Homelessness Forum (BHF) and the Bristol Shelters Taskforce and are represented on the Rough Sleeping Partnership where we contribute to discussions with Bristol City Council and other agencies on improvements in provision for the homeless. In addition nationally we are linked into Housing Justice in contributing to discussions with the Ministry of Leveling Up, Housing and Communities.

We are accountable to our regulators. We consult with the local authority and other statutory bodies on all relevant matters and also with Avon Health Authority when the need arises.

We have reassessed the implications for our service of the easing of Covid regulations. We are working with Bristol City Council in preparing changes to the way we will work on reopening for overnight accommodation in May 2022.

4. ACHIEVEMENTS & PERFORMANCE IN 2021/22

The Trustees set two targets in April 2021 for the year ahead. They were both fully achieved as follows:

1. Research into Pods. We delegated to a sub-group of 4 Trustees the task of assessing whether and what type of pods might be appropriate to set up in the night shelter to allow for self-isolation of guests during the day as part of Covid-19 outbreak management. This required visits to other agencies around the country and discussions with architects. A decision about whether to implement pods or screens is now due to be taken in summer of 2022

2. Investigation into Meanwhile Services. Another trustee group looked into -

   a) provision of laundry and shower facilities to rough sleepers on a timetabled, supervised basis and
   b) provision of meals to rough sleepers either by takeaway meals or socially distanced canteen or both.

Both these initiatives required risk assessments and liaison with other agencies and Bristol City Council. They have both been implemented since July 2021 and have proved very successful and much appreciated by rough sleepers.

We also set ourselves a review date of March 2023 to consider our options as a charity if we are not able to fully return to our primary activity of providing emergency overnight accommodation by then. The latest thinking on this is that we are likely to be providing accommodation again during the next six months, but not through an open access model.

5. FINANCIAL REVIEW

During the financial year 2021/22 the charity received income of £192,130 this compares to an amount of £221,906 received in unrestricted income in the previous year. Income has decreased from the previous year, which largely relates to lower levels of income being received from businesses and legacies.

Expenditure during the year was £205,289 compared with the previous year's figure of £281,536. Underlying costs decreased in the period owing to closures and reduced services upon re-opening.

As of 31st March 2022, the total funds available to carry forward were £1,015,396 (which includes cash reserves and tangible assets).

Our free reserves balance, excluding fixed assets and designated funds, stands at £218,570 which represents in excess of one year's annual expenditure on a cash basis.

Surplus funds of £150,000 have been designated for major expenses to adapt our facilities to meet future needs.

The impact of Covid-19 can be seen within the accounts as income and expenditure are lower than the 2020/21 financial period. However, the re-opening of the shelter has evidenced the continuing need for our services to homeless people even if the way we delivered those services changed. We have no staff costs to consider and our operational cost base is fairly constant at under £1,900 per week. Although we have no guaranteed income streams our regular donor base is sound and supportive and we therefore feel it is appropriate that the financial statements have continued to be prepared on a going concern basis.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief. We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £3,000 were received as follows:

1. Freda Tarr (Legacy) £ 24,491
2. Patricia Briggs (Legacy) £ 12,500
3. Haleon Trust £ 11,000
4. Jean and Dennis Beer (Legacy) £ 10,400
5. Henriques Griffiths £ 6,351
6. Richard Hale £ 5,000
7. Antoinette Brown (Legacy) £ 4,119
8. St Paul's Portland Square Mission £ 3,000

Note that this list excludes online donations made anonymously.

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.
- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.
- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead. Additionally we set aside a designated fund to cover large building and equipment maintenance costs. Given the uncertainty of our future operational needs as a shelter these have been set at a similar level to previous years. At 31st March 2022, this level has been established at £150,000.
- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in an interest bearing account with our bank.

6. PLANS FOR THE FUTURE – 2022/23.

When setting objectives and assessing both operational and business risk we try to always keep in sight the needs of our beneficiaries. Therefore we are determined to only set realistic and practical short to medium term targets.

1. Rebuilding and retraining the volunteer base.

Since July 2021 we have operated an evening service offering showers, laundry and takeout food. We will continue to rebuild volunteer teams and expand in readiness for overnight teams. All volunteers will have training provided for them particularly in the areas of first aid and food hygiene as well as PMVA (the prevention and management of violence and aggression). From May 2022 we will open for nine beds initially working with a referral list from the city council. When volunteer numbers allow we intend to open for a fifth night on a Thursday.

2. Building improvements.

We have hired Ligatas, an independent fire risk assessor, to carry out a survey of the building and make recommendations which we will immediately implement. We are also planning to replace the flooring in the main dormitory area during the summer.

3. Review of charitable purpose.

We have set ourselves a review date of March 2023 to consider our options as a charity if we are not able to fully return to our primary activity of emergency accommodation by then.

THE JULIAN TRUST

TRUSTEES' REPORT

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

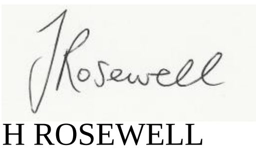
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiners

A resolution proposing the reappointment of Elliott Bunker as Independent examiners will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board



J H ROSEWELL
Secretary

8th September 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JULIAN TRUST

I report on the accounts of the charity for the year ended March 31, 2022, which are set out on pages 10 to 17.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Cridland, FCA
Elliott Bunker Ltd
Chartered Accountants
61 Macrae Road
Ham Green
BS20 0DD

Dated 20 September 2022

THE JULIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies		-	192,017	192,017	221,664
Investments		-	113	113	242
Total income		-	192,130	192,130	221,906
Expenditure on:					
Charitable activities		-	205,289	205,289	281,536
Net expenditure for the year	3	-	(13,159)	(13,159)	(59,630)
Reconciliation of funds					
Total funds brought forward		-	1,028,555	1,028,555	1,088,185
Total funds carried forward		-	1,015,396	1,015,396	1,028,555

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET
MARCH 31, 2022

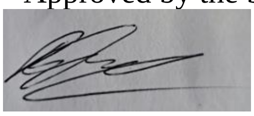
	Notes	2022	2021
		£	£
Tangible fixed assets	4	646,826	731,807
Current assets			
Cash at bank		366,312	303,683
Debtors and prepayments		4,577	9,228
		370,889	312,911
Creditors: Amounts falling due within one year			
Accruals		2,319	16,163
Net current assets		368,570	296,748
Total net assets		1,015,396	1,028,555
Restricted funds	5	-	-
Unrestricted funds	6	1,015,396	1,028,555
		1,015,396	1,028,555

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year ended March 31, 2022 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board



....
R O'Sullivan
Treasurer

…………….
J M Oates
Chairperson

Dated: 8th September 2022
Company registration number: 2084536
The notes on pages 12 to 17 form part of these accounts.

NOTE TO THE ACCOUNTS
AT MARCH 31, 2022

1 Accounting Policies

Accounting Convention

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102) (Second Edition – October 2019)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Julian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Please note that rounding has been applied in the calculations.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income and endowments

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

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including the independent examiner's fees and costs linked to the strategic management of the charity.

NOTE TO THE ACCOUNTS
AT MARCH 31, 2022
(continued)

Depreciation

Depreciation is provided on the following fixed assets, in equal installments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Information regarding trustees and employees

The trustees received no remuneration in the year (2021 - £nil).

Expenses totalling £3,249 (2021: £719) were reimbursed to 4 (2021: 4) trustees.

The average number of people employed by the charity during the year was nil (2021 - nil).

Readily identifiable donations from the trustees received without conditions amounted to £950 in the year.

3. Net incoming resources

	2022 £	2021 £
Net incoming resources are stated after charging		
Independent examiner’s remuneration	780	996
Depreciation	87,945	90,310

NOTE TO THE ACCOUNTS
AT MARCH 31, 2022
(continued)

4. Tangible fixed assets

	Freehold property	Building improvements	Equipment	Total
	£	£	£	£
Cost				
At April 1, 2021	167,763	883,075	25,892	1,076,730
Additions	-	1,510	1,454	2,964
Disposals	-	-	-	-
At March 31, 2022	167,763	884,585	27,346	1,079,694
Depreciation				
At April 1, 2021	-	320,527	24,396	344,923
Charge for year	-	86,399	1,546	87,945
Disposal	-	-	-	-
At March 31, 2022	-	406,926	25,942	432,868
Net book value				
March 31, 2022	167,763	477,659	1,404	646,826
Net book value				
March 31, 2021	167,763	562,548	1,496	731,807

5. Restricted funds

	2022
	£
At April 1, 2021 and March 31, 2022	-

6. Unrestricted funds

	Free reserves	Fixed assets	Designated funds	Total
	£	£	£	£
Balance b/fwd at April 1, 2021	146,748	731,807	150,000	1,028,555
Movement in the year	71,822	(84,981)	-	(13,159)
Transfers	-	-	-	-
Balance c/fwd at March 31, 2022	218,570	646,826	150,000	1,015,396

NOTES TO THE ACCOUNTS
AT MARCH 31, 2022
(continued)

7. Designated funds

Given the uncertainty over our plans for the future (page 7 above) we have decided to set aside a similar amount as in previous years to finance any major expense to adapt our facilities to meet future needs. We have designated £150,000 for this purpose.

8. Analysis of net assets between funds

	Restricted	Unrestricted	Total
	£	£	£
Tangible fixed assets	-	646,826	646,826
Current assets	-	370,889	370,889
Current liabilities	-	(2,319)	(2,319)
Net assets at March 31, 2022	-	1,015,396	1,015,396

9. Grants to other charities and charitable causes

We have from time to time made grants to other charities when we have surplus funds and can see that those charities can use those funds towards the same charitable objects as our own. When COVID-19 restrictions prevented us from running the shelter we sought ways to support the work we were no longer able to do ourselves. Caring in Bristol have established a project (Cheers Drive) to provide daily meals packs to homeless people placed in temporary hotel accommodation as well as those still on the streets. We have also donated £43,407 towards the cost of continuing safe accommodation for 9 people with No Recourse to Public Funds (NRPF) to Bristol City Council.

10. Capital commitments

At the balance sheet date the Trust has not entered into binding agreements for capital expenditure.

11. Contingent liability

As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust undertook to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

12. Legal status of the Trust

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2022

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Income:				
Donations and legacies:				
Corporate gifts	-	16,802	16,802	30,178
Charitable gifts	-	15,000	15,000	8,350
Churches	-	4,112	4,112	3,904
Community organisations	-	4,774	4,774	6,231
Personal gifts	-	41,061	41,061	31,143
Events and online donations	-	46,003	46,003	62,141
Legacies	-	53,485	53,485	76,638
Members subscriptions	-	283	283	279
Caring in Bristol		2,497	2,497	2,800
Donated food stuffs and cleaning materials	-	8,000	8,000	-
	-	192,017	192,017	221,664
Investment income	-	113	113	242
Total income	-	192,130	192,130	221,906

Note : Where appropriate the income above includes Gift Aid received.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED MARCH 31, 2022
(continued)

	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Expenditure				
Charitable activities				
Food and bedding	-	905	905	2,855
Donated food stuffs and cleaning materials	-	8,000	8,000	-
Grants to other charities	-	53,407	53,407	62,500
Premises costs:				
Rates	-	2,611	2,611	2,611
Water and sewerage rates	-	3,173	3,173	3,092
Cleaning and refuse	-	12,416	12,416	9,117
Light and heat	-	6,915	6,915	5,350
Repairs, alterations and equipment	-	22,110	22,110	96,657
Property damage insurance*	-	-	-	2,500
Depreciation property improvements	-	86,399	86,399	88,308
Administration costs:				
Printing, postage and stationery	-	148	148	10
Telephone, internet and web	-	1,561	1,561	2,153
Asset and liability insurance*	-	4,225	4,225	1,684
Sundries and travel	-	278	278	190
Training and volunteer costs	-	453	453	-
Fundraising costs	-	240	240	10
Depreciation	-	1,546	1,546	2,002
	-	204,387	204,387	279,039
Governance costs				
Independent examination	-	780	780	996
AGM costs	-	82	82	13
Professional fees	-	40	40	1,440
Secretarial expenses	-	-	-	48
	-	902	902	2,497
Total expenditure	-	205,289	205,289	281,536
Net expenditure	-	(13,159)	(13,159)	(59,630)

*Asset and Liability Insurance and Property Damage Insurance is one single premium. The combined premium is reflected under Asset and Liability Insurance.

THE JULIAN TRUST

England & Wales - Charity number 294751

Accounts

COMPANY NUMBER 2084536

THE JULIAN TRUST

COMPANY LIMITED BY GUARANTEE

Julian Trust
Night Shelter

Founded by Meg Grimes in 1986.

TRUSTEES REPORT
and
ACCOUNTS

YEAR ENDED 31st MARCH 2021

The Queen's Award
for Voluntary Service
The MBE for volunteer groups

REGISTERED CHARITY NUMBER 294751

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association 2017, and 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).

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.
Registered Charity Number 294751; Company Registration Number 2084536.

Trustees
The Trustees who served during the year are as follows:

J Brown	
S.Christopher	
R A Drake	
W A Duzniak	reappointed November 2020
G J Hammond	
C.Hanwell	
G.Marriner	
R Martin	reappointed November 2020
J M Oates	reappointed November 2020
R J O'Sullivan	appointed November 2020
J H Rosewell	
E. Williams	

Company Secretary J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Paul's, Bristol BS2 9JF

Contact: **Email** secretary@juliantrust.org.uk ; **Website** www.juliantrust.org.uk

Independent Examiner
Elliott Bunker Ltd, 61 Macrae Road, Eden Office Park, Ham Green, Bristol, BS20 0DD

Bankers
Barclays Bank plc, Leicester, LE87 2BB

Solicitors
Wards, 1-3 Alexandra Rd, Clevedon, BS21 7QF

THE JULIAN TRUST

TRUSTEES' REPORT

2. STRUCTURE, GOVERNANCE & MANAGEMENT

The Julian Trust is a charitable company limited by guarantee. It was incorporated on 16th December 1986 in the United Kingdom (Co. No. 2084536) and registered as a charity (reg. no. 294751 on 20th February 1987). The company was established under Memorandum of Association and is governed under its Articles of Association. These were updated by written resolution of the members in June 2017, both the Charity Commission and Companies House were consulted and the new Articles were sent to them and accepted.

Trustees
The Articles of Association state that there must be at least five and not more than twelve Trustees. The Trustees are also Directors of the Company for the purposes of Company Law. Trustees are appointed for a term of 3 years by the 60 guarantor members; they may stand for re-election at the end of their term of office. Trustees are recruited from the sixty strong register of members. Those who held office during the financial year and at the date of this report are set out on page 2. All Trustees receive an induction pack and key policy documents on appointment together with regular information about governance and training opportunities throughout the year. We make regular use of the VOSCUR development programme and Burton Sweet seminars on charity governance. The Board of Trustees meets approximately every six weeks. Officers include the chair, vice-chair, secretary and treasurer who are issued with specific role descriptions. Trustee sub-groups form from time to time to work on issues requiring attention and submit their recommendations to the full board for approval. During the year, as well as the AGM in November 2020, the Board of Trustees met on eleven occasions. With these accounts we say farewell to Barclays who we have banked with since 1986 as in the next few months we are transferring our account to Triodos.

Risk Management
The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified. The following framework is central to us ensuring adequate risk assurance:

- An organisation risk management schedule
- Monitoring of major risks and development of action plans and training
- Incident management procedure and reporting
- A clear structure of delegated authority and control with standard operating arrangements
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Wellbeing.
- Maintaining sufficient reserves to guarantee running costs for nine months ahead.

The Covid-19 Pandemic presented a new and ongoing challenge to our risk management. Since the government ordered lockdown of 27th March 2020 we have reviewed the ways we work following all relevant statutory advice in order to ensure the safety of our homeless guests and our volunteers when we are able to re-open our night shelter service. We have had regular meetings with Public Health England and Bristol City Council Housing officers.

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

> "To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof".

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency accommodation for the homeless by operating a Night Shelter in Bristol. Now in its 35th year the Night Shelter is unique in the city, and perhaps nationally, as a provider of free emergency beds and meals for those in need, *wholly through the work of volunteers and by public donation.* There is an important additional benefit from our service to the homeless, as it allows our homeless guests opportunities to receive information and referrals to other agencies that may help them move on in their recovery.

Activities undertaken to meet our objectives

Pre-COVID this was done by providing eighteen emergency beds for five nights of the week with usually 4,420 bed spaces provided, 16,800 evening meals served and about 4,420 breakfasts.

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base consists of around 140 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, stores management, collection of goods, fundraising and talks. New volunteers are given an induction session, training packs that contain information on standard operating procedures, emergency measures and Health & Safety guidelines. Training sessions are organised throughout the year on a range of relevant subjects First Aid, Food Safety, Fire Drill and Procedures, Drug and Alcohol Awareness, Dealing with Challenging Behaviour, and others as the need arises. Volunteers are kept up-to-date on our work and activities through bi-annual newsletters, our website www.juliantrust.org.uk. and the occasional volunteer forum. Our Annual Party was cancelled due to Covid-19.

We do not work in isolation; we are proactively engaged with the Bristol Homelessness Forum (BHF) and are represented on the Rough Sleeping Partnership where we contribute to discussions with Bristol City Council and other agencies on improvements in provision for the homeless.

During COVID, while we have been unable to operate normally, we have found other ways to provide support to homeless people in Bristol and these have included

- Direct grants to Caring in Bristol to support their 'Cheers Drive' Project to feed rough sleepers in temporary accommodation and remaining on the streets
- Allowing Caring in Bristol access to our kitchens, space and stores to support their work
- Direct grants to Bristol City Council to extend temporary accommodation for 9 people with no recourse to public funds who would otherwise be street homeless.

THE JULIAN TRUST

TRUSTEES' REPORT

We are accountable to our regulators. We consult with the local authority and other statutory bodies on all relevantmatters and also with Avon Health Authority as the need arises.

In February 2020 with the first cases of the Covid-19 Pandemic diagnosed in the U.K. it became clear that we faced a new challenge along with other charities, businesses, and society as a whole. The Trustees immediately recognized that social distancing and isolation would be difficult to achieve for our client group and that the safety of volunteers was also paramount. We therefore closed the shelter one week prior to the government's lockdown to reduce transmission of the disease. We are currently assessing the implications for our service, preparing for changes to the way we work on reopening and giving financial support and resources to other agencies working with Bristol City Council to look after our client group in other accommodation.

4. ACHIEVEMENTS & PERFORMANCE IN 2020/21

The Trustees set three targets in April 2020 for the year ahead as listed below:

1. In the light of the Covid-19 we carried out a thoroughgoing risk management review of all services offered to our beneficiaries including safety of operational arrangements for both evening and overnight, sessions. This covered social distancing, use of PPE, cleaning regimes and infection control policy, and training & supervision. This major piece of work involved consultation with Bristol City Council and Public Health England and the Health & Safety Executive. The outcome was a set of covid-secure arrangements that would allow us to operate our service safely to a reduced number of rough sleepers. However no provision could be made for outbreak management and so under instruction from the Ministry of Housing, Communities and Local Government we had to remain closed.

2 & 3. Our other two targets of recruiting more overnight volunteers and working with the police team, businesses and residents to reduce anti-social behaviour in the locality were suspended as no longer relevant or achievable during the pandemic.

Instead we have implemented new ways of working by giving both financial support and use of our facilities to deliveries of meals to those rough sleepers in local authority temporary accommodation. Some of our volunteers have also participated directly in this work. During the year we have kept in regular contact with our volunteers and supporters by social media, email and our website. They have continued to show long term commitment and attendance at our AGM via Zoom was the highest rate for many years; our finances remain healthy. After 35 years the charity remains fit for purpose in providing support services to the homeless in Bristol.

THE JULIAN TRUST

TRUSTEES' REPORT

5. FINANCIAL REVIEW

During the financial year 2020/21 the charity received income (excluding the value of donated goods) of £221,906; this compares to an amount of £245,394 received in unrestricted income in the previous year. Income has decreased from all sources, particularly events and has been offset by an increase in legacy income in the year.

Expenditure during the year (excluding donated goods) was £281,536 compared with the previous year's figure of £183,492. Underlying costs are slightly decreased and have been offset by an increase in charitable donations and expenditure on roof repairs.

As of 31st March 2021 the total funds available to carry forward were £1,028,555.

Our free reserves balance, excluding fixed assets and designated funds, stand at £146,748 which represents approximately 9 months of annual expenditure on a cash basis.

Surplus funds of £150,000 have been designated for major expense to adapt our facilities to meet future needs.

The impact of Covid-19 in the long term is full of uncertainty but we can see a continuing need for our services to homeless people even though the way we deliver those services may need to change in some way. We have no staff costs to consider and our operational cost base is fairly constant at under £1,500 per week. Although we have no guaranteed income streams our regular donor base is sound and supportive and we therefore feel it is appropriate that the financial statements have continued to be prepared on a going concern basis.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief.

We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £3,000 were received as follows:

1.	Antoinette Brown (Legacy)	£	76,138
2.	Pest Control Office	£	10,000
3.	Belly Laughs	£	9,011
4.	Henriques Griffiths	£	8,971
5.	Quartet	£	5,350
6.	Vista Stationery	£	4,921
7.	Meade King LLP	£	3,224
8.	Haleon Trust	£	3,000

Note that this list excludes online donations made anonymously.

THE JULIAN TRUST

TRUSTEES' REPORT

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.
- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.
- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead. Additionally we set aside a designated fund to cover large building and equipment maintenance costs. Given the uncertainty of our future operational needs as a shelter these have been set at a similar level to previous years. At 31st March 2021 this level has been established at £150,000.
- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in an interest bearing account with our bank.

6. PLANS FOR THE FUTURE – 2021/22.

When setting objectives and assessing both operational and business risk we try to always keep in sight the needs of our beneficiaries. Therefore we are determined to only set realistic and practical short to medium term targets.

1. Research into Pods. We have delegated to a sub-group of 4 Trustees the task of assessing whether and what type of pods might be appropriate to set up in the night shelter to allow for self-isolation of guests during the day as part of Covid-19 outbreak management

2. Investigation into Meanwhile Services. Other trustee groups are looking into

A) provision of our laundry and shower facilities to rough sleepers on a timetabled, supervised basis and
B) provision of meals to rough sleepers either by takeaway meals or socially distanced canteen or both.

Both these initiatives will require risk assessments and liaison with other agencies before implementing.

We have set ourselves a review date of March 2023 to consider our options as a charity if we are not able to return to our primary activity of emergency accommodation by then.

THE JULIAN TRUST

TRUSTEES' REPORT

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiners

A resolution proposing the reappointment of Elliott Bunker as Independent examiners will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board

J Rosewell

21 May 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JULIAN TRUST

I report on the accounts of the charity for the year ended March 31, 2021, which are set out on pages 10 to 17.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Cridland FCA
Elliott Bunker Ltd
Chartered Accountants
61 Macrae Road
Ham Green
BS20 0DD

Dated 25 May 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2021

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies		-	221,664	221,664	268,904
Investments		-	242	242	490
Total income		-	221,906	221,906	269,394
Expenditure on:					
Charitable activities		-	281,536	281,536	207,492
Net (expenditure)/income for the year	3	-	(59,630)	(59,630)	61,902
Reconciliation of funds					
Total funds brought forward			1,088,185	1,088,185	1,026,283
Total funds carried forward		-	1,028,555	1,028,555	1,088,185

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET

MARCH 31, 2021

	Notes	2021	2020
		£	£
Tangible fixed assets	4	731,807	809,802
Current assets			
Cash at bank		303,683	271,110
Debtors and prepayments		9,228	10,496
		312,911	281,606
Creditors: Amounts falling due within one year			
Accruals		16,163	3,223
Net current assets		296,748	278,383
Total net assets		1,028,555	1,088,185
Restricted funds	5	-	-
Unrestricted funds	6	1,028,555	1,088,185
		1,028,555	1,088,185

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the financial year ended March 31, 2021 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board

…………………	………………
R Drake	**J M Oates**
Treasurer	**Chairman**

Dated: 21 May 2021
Company registration number: 2084536

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2021

1. Accounting policies

Accounting convention

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102) (Second Edition – October 2019)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Julian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income and endowments

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

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

Expenditure

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

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them,
- including the independent examiner's fees and costs linked to the strategic management of the charity.

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2021
(continued)

Depreciation

Depreciation is provided on the following fixed assets, in equal instalments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Information regarding trustees and employees

The trustees received no remuneration in the year (2020 - £nil).

Expenses totalling £719 (2020: £3,736) were reimbursed to 4 (2020: 10) trustees.

The average number of people employed by the charity during the year was nil (2020 - nil).

Readily identifiable donations from the trustees received without conditions amounted to £427 in the year.

3. Net incoming resources

	2021 £	2020 £
Net incoming resources are stated after charging:		
Independent examiner's remuneration	996	732
Depreciation	90,310	89,079

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2021
(continued)

4. Tangible fixed assets

	Freehold property	Building improvements	Equipment	Total
	£	£	£	£
Cost				
At April 1, 2020	167,763	870,760	25,892	1,064,415
Additions	-	12,315	-	12,315
Disposals	-	-	-	-
At March 31, 2021	167,763	883,075	25,892	1,076,730
Depreciation				
At April 1, 2020	-	232,219	22,394	254,613
Charge for year	-	88,308	2,002	90,310
Disposal	-	-	-	-
At March 31, 2021	-	320,527	24,396	344,923
Net book value March 31, 2021	167,763	562,548	1,496	731,807
Net book value March 31, 2020	167,763	638,541	3,498	809,802

5. Restricted funds

	2021
	£
At April 1, 2020 and March 31, 2021	-

6. Unrestricted funds

	Free reserves	Fixed assets	Designated funds	Total
	£	£	£	£
Balance b/fwd at April 1, 2020	122,283	809,802	156,000	1,088,185
Movement in the year	18,465	(77,995)	-	(59,630)
Transfers	6,000	-	(6,000)	-
Balance c/fwd at March 31, 2021	146,748	731,807	150,000	1,028,555

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2021
(continued)

7. Designated funds
Given the uncertainty over our plans for the future (page 7 above) we have decided to set aside a similar amount as in previous years to finance any major expense to adapt our facilities to meet future needs. We have designated £150,000 for this purpose.

8. Analysis of net assets between funds

	Restricted	Unrestricted	
	£	£	£
Tangible fixed assets	-	731,807	731,807
Current assets	-	312,911	312,911
Current liabilities	-	(16,163)	(16,163)
Net assets at March 31, 2021	-	1,028,555	1,028,555

9. Grants to other charities
We have from time to time made grants to other charities when we have surplus funds and can see that those charities can use those funds towards the same charitable objects as our own. When COVID-19 restrictions prevented us from running the shelter we sought ways to support the work we were no longer able to do ourselves. Caring in Bristol have established a project (Cheers Drive) to provide daily meals packs to homeless people placed in temporary hotel accommodation as well as those still on the streets. We have made our stores and kitchen facilities available to this project and also provided grant funding of £32,500 towards their costs to date. We have also donated £30,000 towards the cost of continuing safe accommodation for 9 people with No Recourse to Public Funds (NRPF)

10. Capital commitments
At the balance sheet date the Trust has not entered into binding agreements for capital expenditure.

11. Contingent liability
As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust undertook to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

12. Legal status of the Trust
The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED MARCH 31, 2021

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Income:				
Donations and legacies:				
Corporate gifts	-	30,178	30,178	46,728
Charitable gifts	-	8,350	8,350	12,750
Churches	-	3,904	3,904	9,477
Community organisations	-	6,231	6,231	24,822
Personal gifts	-	31,143	31,143	43,472
Events and online donations	-	62,141	62,141	101,409
Legacies	-	76,638	76,638	2,002
Members subscriptions	-	279	279	274
Caring in Bristol - rent	-	2,800	2,800	3,970
Donated food stuffs and cleaning materials	-	-	-	24,000
	-	221,664	221,664	268,907
Investment income	-	242	242	490
Total income	-	221,906	221,906	269,384

Note : Where appropriate the income above includes Gift Aid received.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED MARCH 31, 2021
continued

	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Expenditure				
Charitable activities				
Food and bedding	-	2,855	2,855	2,028
Donated food stuffs and cleaning materials	-	-	-	24,000
Grants to other charities	-	62,500	62,500	17,500
Premises costs:				
Rates	-	2,611	2,611	2,570
Water and sewerage rates	-	3,092	3,092	5,169
Cleaning and refuse	-	9,117	9,117	6,951
Light and heat	-	5,350	5,350	8,300
Repairs, alterations and equipment	-	96,657	96,657	37,985
Property damage insurance	-	2,500	2,500	2,500
Depreciation property improvements	-	88,308	88,308	87,076
Administration costs:				
Printing, postage and stationery	-	10	10	156
Telephone, internet and web	-	2,153	2,153	1,222
Asset and liability insurance	-	1,684	1,684	1,953
Sundries and travel	-	190	190	2,239
Training and volunteer costs	-	-	-	1,070
Fundraising costs	-	10	10	474
Depreciation	-	2,002	2,002	2,379
	-	279,039	279,039	203,572
Governance costs				
Independent examination	-	996	996	732
AGM costs	-	13	13	200
Professional fees	-	1,440	1,440	2,940
Secretarial expenses	-	48	48	48
	-	2,497	2,497	3,920
Total expenditure	-	281,536	281,536	207,492
Net (expenditure)/income	-	(59,630)	(59,630)	61,902