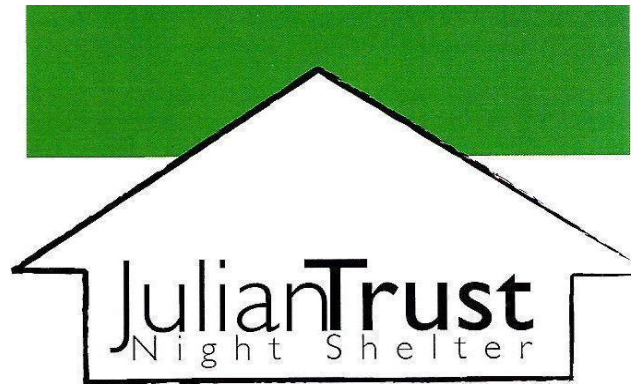


COMPANY NUMBER 2084536

THE JULIAN TRUST COMPANY

LIMITED BY GUARANTEE



Founded by Meg Grimes in 1986.

**TRUSTEES REPORT
and
ACCOUNTS**

YEAR ENDED 31st MARCH 2022



**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, 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

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 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.

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 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.

THE JULIAN TRUST

TRUSTEES' REPORT

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.

THE JULIAN TRUST

TRUSTEES' REPORT

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.

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 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

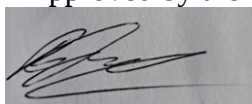
	Notes	2022 £	2021 £
Tangible fixed assets	4	646,826	731,807
Current assets			
Cash at bank		366,312	303,683
Debtors and prepayments		<u>4,577</u>	<u>9,228</u>
		<u>370,889</u>	<u>312,911</u>
Creditors: Amounts falling due within one year			
Accruals		<u>2,319</u>	<u>16,163</u>
Net current assets		<u>368,570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

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.

THE JULIAN TRUST

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.

THE JULIAN TRUST

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	<u>87,945</u>	<u>90,310</u>

THE JULIAN TRUST

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	<u>167,763</u>	<u>884,585</u>	<u>27,346</u>	<u>1,079,694</u>
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	<u>-</u>	<u>406,926</u>	<u>25,942</u>	<u>432,868</u>
Net book value				
March 31, 2022	<u>167,763</u>	<u>477,659</u>	<u>1,404</u>	<u>646,826</u>
Net book value				
March 31, 2021	<u>167,763</u>	<u>562,548</u>	<u>1,496</u>	<u>731,807</u>

5. Restricted funds

	2022 £
At April 1, 2021 and March 31, 2022	<u>-</u>

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	<u>218,570</u>	<u>646,826</u>	<u>150,000</u>	<u>1,015,396</u>

THE JULIAN TRUST

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.