

REGISTERED COMPANY NUMBER: 05235539 (England and Wales)
REGISTERED CHARITY NUMBER: 1108131

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
ST MARTIN'S CENTRE PARTNERSHIP**

**Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ**

ST MARTIN'S CENTRE PARTNERSHIP

Charitable Incorporated Organisation (CIO)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

	Page
Reference and Administrative Details	10
Report of the Trustees	12 to 17
Independent Examiner's Report	18
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 25

ST MARTIN'S CENTRE PARTNERSHIP

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2020**

TRUSTEES

E Mitsides
S Herbert Chair (resigned 1.7.20)
G Park
P W Rhodes (resigned 19.6.19)
T Lennox
J Harris
G A Dunn Treasurer
L Williams
K Edgell

REGISTERED OFFICE

St Martins Centre
Roman Avenue
Byker
Newcastle upon Tyne
NE6 2RJ

**REGISTERED COMPANY
NUMBER**

05235539 (England and Wales)

REGISTERED CHARITY NUMBER 1108131

INDEPENDENT EXAMINER

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

BANKERS

Unity Trust Bank plc
Four Brindley Place
Birmingham
B1 2JB

ST MARTIN'S CENTRE PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees are pleased to present their annual directors' report with the unaudited financial statements of the charity for the year ended 31 March 2020, which are also prepared to meet the requirement of a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

St Martin's Centre was completed in 2006 and is a large, bright space consisting of four multipurpose rooms, a café, a kitchen, nursery and a church. Situated in the heart of Byker in Newcastle upon Tyne, the Centre provides a facility which is used by all sections of this community as a safe meeting and learning place.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects as set in the Governing Document are:

- to promote the physical, intellectual and social development of young children, particularly those who are disadvantaged, to ensure that they are ready to flourish when they go to school;
- to promote the benefit of the inhabitants of the City of Newcastle upon Tyne, and in particular the East End of that City (the area of benefit) by associating together the local inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants;
- to advance the Christian religion;
- to establish or secure the establishment of a Community Centre and to manage and to maintain the same and to do all such things as are usually carried out in such a centre in furtherance of these aims.

The Charity fulfils these objects by:

- The delivery of children's services specifically for the local community in liaison with partners, including the Community Family Hub, through which the Charity seeks to provide opportunities for personal and social development of children and their families to address issues that affect their lives and maximise opportunities for children.
- The provision of quality childcare in St Martin's Centre Nursery, providing term time day care for local children aged between 2 and 5.
- Providing volunteering and training opportunities, principally in the café and nursery, to help local people move closer to employment, increase their skill set and confidence levels.
- Delivering a wide timetable of activities for older people, providing a welcoming environment where people feel supported and new friendships are made.
- Working in a wide number of partnerships, including statutory bodies and other voluntary sector organisations, and in consultation with the local community to provide facilities and activities to increase awareness and opportunities for residents of all ages
- St Martin's Centre incorporates St Martin's Church and the Centre works in close partnership with the church. The vicar was a trustee and the Chair on the St Martin's Centre Partnership Board until his retirement in July 2020.
- In addition to delivering the Charity's own activities and services, space within the Centre is also available to hire by local organisations, thereby maximising the use of the space and providing the best possible facilities for local residents. The Charity aims to include services and activities for all age ranges, cultures, circumstances and abilities.

The mission of St Martin's Centre Partnership is to work with local people to live happy, healthy and safe lives.

ST MARTIN'S CENTRE PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Significant activities

The trustees approved a revised business plan, which outlined the programme of activities and development areas for the year. We have maintained and developed existing programmes of work with children and families, older people and volunteers.

Children and families

St Martin's Centre Nursery offers quality childcare for children aged 2 to 5 years and has continued to flourish, becoming an integral part of the centre, increasing reach, improving engagement and enabling a more holistic delivery. The nursery was inspected by Ofsted in September 2016 and was assessed as 'good', with outstanding features.

During the year we were successful in securing three years' funding from Children In Need to run programmes for families with young children to raise awareness of the importance of play and the impact a child's early years has on their future development. In addition, the Community Family Hub East team continue to deliver activities from their dedicated room in the centre.

Volunteering

Our volunteering project, funded by the Newcastle Fund, continued to provide valuable training and volunteering opportunities to meet the varying needs of local people. The work of the centre was supported by 28 volunteers during the year, with seven of these moving on to employment or further training following their time with us. An impressive 2,319 volunteer hours were clocked up in the year (equating to 1.4 FTE posts), highlighting the impact volunteers have on the centre, enabling us to deliver above and beyond our means.

Older People

'Meet Me at St Martin's', our project aimed at reducing isolation amongst older people, has continued to expand. Into its second year of continuation funding from the Kellett Fund at the Community Foundation serving Tyne and Wear, activities are regularly varied and adapted to meet members' needs, with the project also providing a forum for older people to express their feelings and thoughts about the area, which in turn are fed back to a local partnership group. The project offers a wide range of groups and activities and acts as a lifeline for many of those attending.

The Avenue Café

Entering its fourth year, The Avenue continued to be the central hub of St Martin's Centre during the year. A welcoming, vibrant café, offering delicious, healthy meals at affordable prices, The Avenue also provides an excellent training ground for local people seeking to gain experience in the sector and move towards employment. In addition, The Avenue continued to develop its customer base for outside catering and hospitality.

Employability programme

Towards the end of the year, we were successful in securing funding from the North of Tyne Community Led Local Development fund (CLLD) and Life Chances Fund for a multi-year project aimed at moving local people closer to employment. We carried out our first cohort of placements just before lockdown occurred, with an eight-week course providing hands-on training in either The Avenue café and our nursery. The CLLD funding is provided by the European Social Fund (ESF).

ST MARTIN'S CENTRE PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Public benefit

When planning the activities for the year, the trustees have regard to the Charity Commission's guidance on public benefit. St Martin's Centre runs activities and programmes for all age ranges and the services are open to all members of the local community.

The people accessing our services benefit directly through the services and activities we provide. Through participation in our programmes and activities they develop the skills and confidence to be able to make positive choices and are able to increase their living standards, health and wellbeing. Working with our staff they are able to identify barriers to success and develop the skills and strategies to overcome them and progress into education, employment, volunteering or training. They are able to form better relationships with peers and families and work towards contributing to the local community in a positive way. This also benefits the family and the local community.

91% of the children attending the nursery during the year have free places, either through the 2-year-old offer, or the 3-5-year-old offer.

Volunteers

St Martin's Centre has a volunteering policy in place, together with volunteer agreements and staff policies which also relate to volunteers. We had 28 volunteers during the financial year, with 12 active volunteers at the year end. Currently the centre is not open to the general public due to Covid-19 (see the paragraph under 'Future Plans' below) and as a result we have no active volunteers. However, we are in touch with 6 volunteers and anticipate they will return to us when we are able to offer placements.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our general activities within the centre are driven by the community around us in Byker and Walker, Newcastle upon Tyne, and we offer a wide range of activities for all age groups, such as the under-five play groups, nursery provision for two to five year olds and coffee morning's to offer support to families with young children. For the over 55s, we offer a weekly nutritious, home-made lunch and social/support groups to tackle the key problem of social isolation amongst the elderly within Byker and Walker. We also offer volunteering and employability projects, providing skill building, training and volunteering experience in a professional workplace for local people. We work closely with the Community Family Hub, targeting those families most in need of our services. We are a dynamic and evolving centre that looks to identify the need within our community and develop services appropriately.

ST MARTIN'S CENTRE PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Financial dependency

St Martin's Centre continues to be influenced by the uncertainty of financial support to the voluntary sector and the general economic downturn. However, the charity has received sufficient income to operate its essential services and support core costs, including from Newcastle City Council for Community Family Hub activities, room hire contributions and payments under government offers for nursery occupancy.

In addition to this income, the centre has benefited from the support of many funders in the year, including the Kellett Fund at the Community Foundation serving Tyne & Wear and Northumberland, the Henry Smith Charity through the Community Foundation Tyne & Wear and Northumberland, North of Tyne Community Led Local Development funded by the European Social Fund, Life Chances Fund, BBC Children in Need, Sir James Knott Trust, The Joicey Trust, The Hadrian Trust, The Rothley Trust, Awards for All and the Newcastle Fund

Towards the year end we received funding from Garfield Weston for core costs and the Linden Family through the Community Foundation serving Tyne & Wear and Northumberland for a wellbeing project - both of these have been carried forward to utilise in 2020/21.

Impact of Covid-19

Whilst not affecting the year under review, Covid-19 has severely impacted upon the delivery and finances of the charity in 2020/21. The changes to delivery are highlighted within the 'Future Plans' section below.

Following Government guidance, the centre closed its doors to the general public at the end of March 2020, reopening to staff in early July. With all activities put on hold, the charity minimised the financial loss by placing staff on furlough where possible. The Charity has accessed Emergency Funds to carry out Covid-19 support now that the centre has reopened and has also been eligible for receipt of a Covid-19 Business Grant through Newcastle City Council. Our funders have also been very supportive throughout, enabling extensions to projects or alternate use of funds. However, with the café closed and no income from catering or room hire it has unfortunately been necessary to make two members of staff redundant.

Forecasts enable the trustees to be confident that the charity will survive this period of uncertainty and will continue to be a going concern. Flexibility is our strength and the charity is able to adapt its delivery to meet the needs of the community through this crisis.

Investment policy and objectives

The fund balances carried forward at 31 March 2020 show a surplus total of £122,256 (2019: £116,133). An operating surplus at 31 March 2020 amounting to £6,123 (2019: £4,737) is shown in the Statement of Financial Activities.

The majority of funds are to be spent in the short term, so there are few funds for long term investment; however excess funds are deposited in an interest-bearing instant access account.

Reserves policy

The Charity currently has a contingency fund of reserves and any interest accrued is applied to the work of the charity.

At 31 March 2020 the free reserves amounted to £60,986 (2019: £54,197) which amounts to approximately 2 month's unrestricted running costs. The target agreed by the Trustees is to hold 6 months running costs as recommended by the Charity Commission and we will aim to increase reserves nearer to this level during 2020-2021.

Designated reserves

There are no designated reserves in place at the year end other than the capital asset fund, which represents the net book value of assets purchased using specific grant funding.

ST MARTIN'S CENTRE PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Insurance

St Martin's Centre Partnership used Ecclesiastical Insurance plc as the main insurers for the year and Hiscox Insurance Company Limited as the insurers for the nursery.

Political contributions

The Charity made no political contributions during the year.

Policy of payments of creditors

It is St Martin's Centre's policy to pay all suppliers within their settlement terms.

Pension Commitment

St Martin's Centre Partnership has a pension scheme arrangement with Royal London and makes employer's contributions to the scheme. Membership is offered to all staff and includes death-in-service cover. The company also has a NEST scheme to meet its auto enrolment duties.

FUTURE PLANS

Covid-19 has a significant impact on the future plans of the centre. At the time of this report, we are just beginning to restart some of our usual services (with appropriate social distancing), however the trajectory of this is unsure given the uncertainty around the spread of Covid-19. Emergency Covid-19 funding has been accessed to enable delivery of fresh, home-made meals, food parcels and activity packs to some of the most vulnerable and in need members of our community, as well as a telephone befriending service to relieve feelings of loneliness and isolation during these most difficult times.

The charity is well-placed to adapt further to changing need, or alternatively revert back to original delivery once 'normality' has returned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing documents are its Memorandum and Articles of Association, which constitute the charity as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity's full name is St Martin's Centre Partnership. It is a registered charity in the United Kingdom, Charity No: 1108131 and a company limited by guarantee, registered in England No: 05235539.

Recruitment and appointment of new trustees

Trustees may from time to time appoint a new member of the charity as a trustee, whether to fill a casual vacancy or by way of addition to the Board, provided that the appointment does not cause the number of trustees to exceed the maximum number allowed. Trustees are appointed for three years and are eligible for re-election for further three-year terms.

Organisational structure

The charity is managed by a Board of Trustees together with a Finance Sub-Committee. Both of these meet bi-monthly. The Chief Executive and Director of Finance and Business Development attend meetings of the Board of Trustees and the sub-committee but have no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services agreed by the Board of Trustees and ensuring adequate support and supervision of the staff team.

ST MARTIN'S CENTRE PARTNERSHIP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

When recruiting trustees, the Board looks for individuals with skills and experience which are of value to St Martin's and which may not be represented by existing trustees. Trustees are recruited by recommendation, by personal invitation, representatives from partnerships, application from volunteer web site agencies or from current or historic service users. Anyone wishing to become a trustee is required to undergo a check with the Disclosure and Barring Services (DBS) at enhanced level and sign a declaration that they are not debarred from holding office. After appointment all new trustees go through an induction led by staff and board members. Our Chair, Revd Stephen Herbert, retired at the beginning of July 2020 and due to the Covid-19 pandemic, has not yet been replaced. The role of Chair is temporarily being filled by the Vice-Chair, Graham Park.

Key management remuneration

The trustees consider the board of trustees, senior staff and in particular the Chief Executive and the Director of Finance and Business Development as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. Other key personnel during the year include the Catering Manager, Operations Manager and Nursery Manager. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses, key management remuneration and related party transactions are disclosed in notes 8, 9 and 15 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's key management is reviewed annually. The remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Chief Executive presents a risk register to the Board of Trustees annually. Services delivered to children, young people and vulnerable adults are risk assessed in accordance with the appropriate guidelines before commencement of any activity.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ~~11 November 2020~~ and signed on its behalf by:


.....
G Park - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARTIN'S CENTRE PARTNERSHIP

Independent examiner's report to the trustees of St Martin's Centre Partnership ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of 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:

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.



Mr M T Moran FCA
Institute of Chartered Accountants of England and Wales
Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

20 November 2020

ST MARTIN'S CENTRE PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,246	152,834	185,080	139,239
Other trading activities	3	300,677	-	300,677	311,058
Investment income	4	361	-	361	82
Other income		5,300	-	5,300	2,160
Total		338,584	152,834	491,418	452,539
EXPENDITURE ON					
Charitable activities	5	340,288	145,007	485,295	447,802
Charitable Activities					
NET INCOME/(EXPENDITURE)		(1,704)	7,827	6,123	4,737
RECONCILIATION OF FUNDS					
Total funds brought forward		103,287	12,846	116,133	111,396
TOTAL FUNDS CARRIED FORWARD		101,583	20,673	122,256	116,133

The notes form part of these financial statements

ST MARTIN'S CENTRE PARTNERSHIP

**BALANCE SHEET
31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	34,137	-	34,137	35,873
CURRENT ASSETS					
Stocks	11	1,358	-	1,358	1,343
Debtors	12	27,311	-	27,311	20,595
Cash at bank and in hand		53,407	50,673	104,080	80,938
		<u>82,076</u>	<u>50,673</u>	<u>132,749</u>	<u>102,876</u>
CREDITORS					
Amounts falling due within one year	13	(14,630)	(30,000)	(44,630)	(22,616)
		<u>67,446</u>	<u>20,673</u>	<u>88,119</u>	<u>80,260</u>
NET CURRENT ASSETS					
		<u>101,583</u>	<u>20,673</u>	<u>122,256</u>	<u>116,133</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>101,583</u>	<u>20,673</u>	<u>122,256</u>	<u>116,133</u>
NET ASSETS					
		<u>101,583</u>	<u>20,673</u>	<u>122,256</u>	<u>116,133</u>
FUNDS					
	14			101,583	103,287
Unrestricted funds				20,673	12,846
Restricted funds					
TOTAL FUNDS					
				<u>122,256</u>	<u>116,133</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

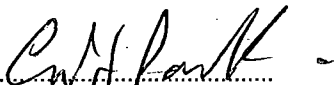
The notes form part of these financial statements

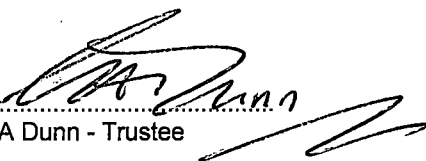
ST MARTIN'S CENTRE PARTNERSHIP

BALANCE SHEET - continued
31 MARCH 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~11 November 2020~~ and were signed on its behalf by:


.....
G Park - Trustee


.....
G A Dunn - Trustee

ST MARTIN'S CENTRE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Statement of compliance

St Martin's Centre Partnership is a charity, incorporated as a company limited by guarantee, in England (charity number: 1108131). The registered office is based at Roman Avenue, Newcastle upon Tyne, Tyne and Wear, NE6 2RJ.

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

St Martin's Centre Partnership meets the definition of a public benefit entity entry under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling (£) and rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations are received by way of grants and donations and are included in full in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, and it is probable that the income will be received and the amount can be measured reliably.

Grants and other income received in advance of the period to which they relate are treated as deferred income if the related expenditure cannot be incurred until the future period. Deferred income is included within liabilities in the balance sheet.

Expenditure

Expenditure is recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises all costs of activities in furtherance of the objects of the charity.

Tangible fixed assets

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

ST MARTIN'S CENTRE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Plant and machinery	- 25% reducing balance basis
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Assets are capitalised where it is expected that they will be in use for a number of years. Assets costing below £25 will not be capitalised. An impairment review of fixed assets is conducted annually.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

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

Pension costs and other post-retirement benefits

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

Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

Cash and cash equivalents

Cash and cash equivalents comprises cash in hand and current balances with banks or other institutions, which are readily convertible to known amounts of cash which are subject to insignificant risk of change in value.

Volunteers

St Martin's Centre Partnership benefits from the time and skills of volunteers in all areas of operational delivery. In accordance with the Charities SORP (FRS 102) this time is not recognised as a value in the accounts. Further information on volunteer contribution is included in the Report of the Trustees.

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

2. DONATIONS AND LEGACIES

	2020 £	2019 £
Grants	<u>185,080</u>	<u>139,239</u>

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

	2020 £	2019 £
Sure Start	32,246	32,764
Awards for All	7,435	-
Sir James Knott	5,000	-
Henry Smith Charity through the Community Foundation serving Tyne & Wear and Northumberland	60,000	30,000
Rothley Trust	750	-
Hadrian Trust	1,000	-
Newcastle Fund - Volunteer Project	20,147	17,933
BBC Children In Need	9,978	-
Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	29,988	29,988
Comic Relief	-	10,000
The Joicey Trust	3,000	-
European Social Fund - LA7 Community Grant	-	6,000
Other sundry grants	7,637	12,554
European Social Fund - CLLD	2,470	-
Life Chances Fund - CLLD	1,976	-
Linden Family at the Community Foundation Tyne & Wear and Northumberland	2,839	-
CJRS	614	-
	<u>185,080</u>	<u>139,239</u>

Government grants

Income from government grants comprises of grant funding from the Newcastle Fund via Newcastle City Council for the delivery of the Volunteering Project, totalling £20,147 (2019: £17,933), Newcastle City Council's Life Chances Fund towards the delivery of the Employability project totalling £1,976 (2019: £nil), and the Coronavirus Job Retention Scheme (CJRS), totalling £614 (2019: £nil). Government grants totalled £22,737 (2019: £17,933).

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	6,631	3,976
Café income	32,977	34,621
Contributions from user groups	25,685	24,987
Nursery income	235,384	247,474
	<u>300,677</u>	<u>311,058</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	361	82
	<u>361</u>	<u>82</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable Activities	<u>485,295</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	369,427	338,525
Rates and water	5,449	5,164
Insurance	2,363	1,987
Light and heat	15,935	14,951
Telephone	2,705	3,105
Postage and stationery	892	924
Café purchases	14,464	17,821
Sundries	43,627	35,969
Training	1,832	1,683
Repairs and renewals	14,674	14,580
Bank charges	563	410
Travelling	3,857	3,600
Accountancy	1,996	1,350
Depreciation	7,511	7,710
Loss on sale of assets	-	23
	<u>485,295</u>	<u>447,802</u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	7,511	7,710
Deficit on disposal of fixed assets	-	23
Independent examiners fees	1,996	1,350
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

No expenses were reimbursed for travelling expenses during this or the prior period.

9. STAFF COSTS

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

	2020	2019
Management and administration staff	5	4
Project staff	7	6
Nursery staff	12	12
Support staff	3	3
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

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

Pension costs

The charity operates two defined contribution pensions schemes. £7,636 has been recognised in the SOFA as an expense (2019: £5,554).

Key management

Key management personnel of the charity are the trustees and senior staff and in particular the Chief Executive and the Director of Finance. The remuneration of all senior staff totalled £138,382 (2019: £102,523).

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2019	22,649	69,251	13,438	105,338
Additions	1,813	2,222	1,740	5,775
At 31 March 2020	<u>24,462</u>	<u>71,473</u>	<u>15,178</u>	<u>111,113</u>
DEPRECIATION				
At 1 April 2019	13,784	44,482	11,199	69,465
Charge for year	2,406	3,972	1,133	7,511
At 31 March 2020	<u>16,190</u>	<u>48,454</u>	<u>12,332</u>	<u>76,976</u>
NET BOOK VALUE				
At 31 March 2020	<u>8,272</u>	<u>23,019</u>	<u>2,846</u>	<u>34,137</u>
At 31 March 2019	<u>8,865</u>	<u>24,769</u>	<u>2,239</u>	<u>35,873</u>

11. STOCKS

	2020 £	2019 £
Stocks	<u>1,358</u>	<u>1,343</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	15,747	5,143
Other debtors	8,928	12,352
Prepayments	2,636	3,100
	<u>27,311</u>	<u>20,595</u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	996	1,952
Social security and other taxes	4,152	4,590
Accruals and deferred income	39,482	16,074
	<u>44,630</u>	<u>22,616</u>

Deferred income

Deferred income comprises advance payments for room hire, events and staff secondment income.

	£
Balance as at 1 April 2019	4,989
Amount released to income from other trading activities	(4,989)
Amount deferred in year	33,365
	<u>33,365</u>
Balance as at 31 March 2020	<u>33,365</u>

14. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	90,070	5,053	95,123
General - Nursery	5,427	(5,427)	-
Capital asset fund	7,790	(1,330)	6,460
	<u>103,287</u>	<u>(1,704)</u>	<u>101,583</u>
Restricted funds			
BBC Children In Need	-	4,989	4,989
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	12,496	(1)	12,495
Comic Relief	350	-	350
Linden Family at the Community Foundation Tyne & Wear and Northumberland	-	2,839	2,839
	<u>12,846</u>	<u>7,827</u>	<u>20,673</u>
TOTAL FUNDS	<u>116,133</u>	<u>6,123</u>	<u>122,256</u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,346	(26,293)	5,053
Sure Start	32,246	(32,246)	-
General - Nursery	235,384	(240,811)	(5,427)
Cafe and Hospitality	32,977	(32,977)	-
Capital asset fund	-	(1,330)	(1,330)
General fundraising	6,631	(6,631)	-
	338,584	(340,288)	(1,704)
Restricted funds			
BBC Children In Need	9,978	(4,989)	4,989
Henry Smith Charity through the Community Foundation serving Tyne and Wear and Northumberland	60,000	(60,000)	-
Sir James Knott Trust	5,000	(5,000)	-
Rothley Trust	750	(750)	-
Newcastle Fund - Volunteer Project	20,147	(20,147)	-
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	29,988	(29,989)	(1)
Other Sundry Grants	7,637	(7,637)	-
The Hadrian Trust	1,000	(1,000)	-
Awards for All	7,435	(7,435)	-
Community Led Local Development - European Social Fund	2,470	(2,470)	-
Community Led Local Development - Life Chances Fund	1,976	(1,976)	-
Linden Family at the Community Foundation Tyne & Wear and Northumberland	2,839	-	2,839
CJRS	614	(614)	-
The Joicey Trust	3,000	(3,000)	-
	152,834	(145,007)	7,827
TOTAL FUNDS	491,418	(485,295)	6,123

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	81,530	8,540	90,070
General - Nursery	446	4,981	5,427
Capital asset fund	9,354	(1,564)	7,790
	<u>91,330</u>	<u>11,957</u>	<u>103,287</u>
Restricted funds			
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	12,466	30	12,496
Comic Relief	350	-	350
European Social Fund - LA7 Community Grant	1,000	(1,000)	-
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	6,250	(6,250)	-
	<u>20,066</u>	<u>(7,220)</u>	<u>12,846</u>
TOTAL FUNDS	<u><u>111,396</u></u>	<u><u>4,737</u></u>	<u><u>116,133</u></u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,654	(18,114)	8,540
Sure Start	32,764	(32,764)	-
General - Nursery	247,474	(242,493)	4,981
Cafe and Hospitality	34,621	(34,621)	-
Capital asset fund	-	(1,564)	(1,564)
General fundraising	3,976	(3,976)	-
	<u>345,489</u>	<u>(333,532)</u>	<u>11,957</u>
Restricted funds			
Activities Programme	432	(432)	-
Henry Smith Charity through the Community Foundation serving Tyne and Wear and Northumberland	30,000	(30,000)	-
Newcastle Fund - Volunteer Project	17,933	(17,933)	-
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	29,988	(29,958)	30
Comic Relief	10,000	(10,000)	-
Pantomime Fund	143	(143)	-
European Social Fund - LA7 Community Grant	6,000	(7,000)	(1,000)
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	-	(6,250)	(6,250)
Other Sundry Grants	12,554	(12,554)	-
	<u>107,050</u>	<u>(114,270)</u>	<u>(7,220)</u>
TOTAL FUNDS	<u>452,539</u>	<u>(447,802)</u>	<u>4,737</u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

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

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	81,530	13,593	95,123
General - Nursery	446	(446)	-
Capital asset fund	9,354	(2,894)	6,460
	<u>91,330</u>	<u>10,253</u>	<u>101,583</u>
Restricted funds			
BBC Children In Need	-	4,989	4,989
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	12,466	29	12,495
Comic Relief	350	-	350
European Social Fund - LA7 Community Grant	1,000	(1,000)	-
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	6,250	(6,250)	-
Linden Family at the Community Foundation Tyne & Wear and Northumberland	-	2,839	2,839
	<u>20,066</u>	<u>607</u>	<u>20,673</u>
TOTAL FUNDS	<u><u>111,396</u></u>	<u><u>10,860</u></u>	<u><u>122,256</u></u>

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,000	(44,407)	13,593
Sure Start	65,010	(65,010)	-
General - Nursery	482,858	(483,304)	(446)
Cafe and Hospitality	67,598	(67,598)	-
Capital asset fund	-	(2,894)	(2,894)
General fundraising	10,607	(10,607)	-
	<u>684,073</u>	<u>(673,820)</u>	<u>10,253</u>
Restricted funds			
Activities Programme	432	(432)	-
BBC Children In Need	9,978	(4,989)	4,989
Henry Smith Charity through the Community Foundation serving Tyne and Wear and Northumberland	90,000	(90,000)	-
Sir James Knott Trust	5,000	(5,000)	-
Rothley Trust	750	(750)	-
Newcastle Fund - Volunteer Project Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	38,080	(38,080)	-
Comic Relief	59,976	(59,947)	29
Pantomime Fund	10,000	(10,000)	-
European Social Fund - LA7 Community Grant	143	(143)	-
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	6,000	(7,000)	(1,000)
Other Sundry Grants	-	(6,250)	(6,250)
The Hadrian Trust	20,191	(20,191)	-
Awards for All	1,000	(1,000)	-
Community Led Local Development - European Social Fund	7,435	(7,435)	-
Community Led Local Development - Life Chances Fund	2,470	(2,470)	-
Linden Family at the Community Foundation Tyne & Wear and Northumberland	1,976	(1,976)	-
CJRS	2,839	-	2,839
The Joicey Trust	614	(614)	-
	3,000	(3,000)	-
	<u>259,884</u>	<u>(259,277)</u>	<u>607</u>
TOTAL FUNDS	<u><u>943,957</u></u>	<u><u>(933,097)</u></u>	<u><u>10,860</u></u>

ST MARTIN'S CENTRE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

14. MOVEMENT IN FUNDS - continued

Purpose of Unrestricted Funds

Sure Start

Funds received to run Sure Start activities from the centre.

Purpose of Designated Funds

Capital Asset Fund

This fund has been set up to represent the net book value of capital assets purchased from restricted funding received from the Fresh Ideas Fund. It is being reduced each year in line with the charity's depreciation policy.

Purpose of Restricted Funds

BBC Children in Need

Three-year funding received to improve the cognitive and social skills of babies and young children through the interaction they have with their parents/carers.

Henry Smith Charity through the Community Foundation Serving Tyne & Wear and Northumberland

Three-year funding received to contribute towards the core costs of the centre.

Sir James Knott Trust

Three-year funding received to contribute towards the core costs of the centre.

The Rothley Trust

A contribution towards the redecoration of the stairwell and corridor.

Newcastle Fund

One-year funding contributing towards the delivery of the volunteering project.

Kellett Fund at the Community Centre serving Tyne & Wear and Northumberland

Two-year continuation funding enabling the expansion and continuing services and activities offered to older adults within our community.

Comic Relief

A contribution towards the salaries of the Chief Executive and Director of Finance and Business Development.

Pantomime Fund

Funds received to subsidise the cost of hosting a touring pantomime for children in the local area.

European Social Fund - LA7 Community Grant

Funds received to deliver a training project aimed at moving local people closer to employment.

Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland

A one-year contribution towards staffing costs.

The Hadrian Trust

A one-year contribution towards the core costs of the centre.

Awards for All - National Lottery Community Fund

Funding for the holiday activities offered to local children during the summer of 2019.

ST MARTIN'S CENTRE PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

14. MOVEMENT IN FUNDS - continued

Community Led Local Development (CLLD) - European Social Fund

Community Led Local Development (CLLD) - Life Chances Fund

A multi-year project aimed at moving local people closer to employment through the provision of hands-on training in either the catering or early years childcare settings. Funding is sourced through the European Structural and Investment Funds and Newcastle City Council's Life Chances Fund.

The Linden Family at the Community Foundation Tyne & Wear and Northumberland

Funding received to deliver well-being taster sessions to members of the local community, aimed at increasing feelings of well-being and physical activity.

Coronavirus Job Retention Scheme (CJRS)

The government-funded scheme providing a contribution to salaries for members of staff placed on furlough during the Covid-19 pandemic.

The Joicey Trust

A multi-year contribution to core costs of the centre.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020 or 31 March 2019.

2020	2019	
1,000	1,000	
2,000	2,000	
3,000	3,000	
4,000	4,000	
5,000	5,000	
6,000	6,000	
7,000	7,000	
8,000	8,000	
9,000	9,000	
10,000	10,000	
11,000	11,000	
12,000	12,000	
13,000	13,000	
14,000	14,000	
15,000	15,000	
16,000	16,000	
17,000	17,000	
18,000	18,000	
19,000	19,000	
20,000	20,000	
21,000	21,000	
22,000	22,000	
23,000	23,000	
24,000	24,000	
25,000	25,000	
26,000	26,000	
27,000	27,000	
28,000	28,000	
29,000	29,000	
30,000	30,000	
31,000	31,000	
32,000	32,000	
33,000	33,000	
34,000	34,000	
35,000	35,000	
36,000	36,000	
37,000	37,000	
38,000	38,000	
39,000	39,000	
40,000	40,000	
41,000	41,000	
42,000	42,000	
43,000	43,000	
44,000	44,000	
45,000	45,000	
46,000	46,000	
47,000	47,000	
48,000	48,000	
49,000	49,000	
50,000	50,000	
51,000	51,000	
52,000	52,000	
53,000	53,000	
54,000	54,000	
55,000	55,000	
56,000	56,000	
57,000	57,000	
58,000	58,000	
59,000	59,000	
60,000	60,000	
61,000	61,000	
62,000	62,000	
63,000	63,000	
64,000	64,000	
65,000	65,000	
66,000	66,000	
67,000	67,000	
68,000	68,000	
69,000	69,000	
70,000	70,000	
71,000	71,000	
72,000	72,000	
73,000	73,000	
74,000	74,000	
75,000	75,000	
76,000	76,000	
77,000	77,000	
78,000	78,000	
79,000	79,000	
80,000	80,000	
81,000	81,000	
82,000	82,000	
83,000	83,000	
84,000	84,000	
85,000	85,000	
86,000	86,000	
87,000	87,000	
88,000	88,000	
89,000	89,000	
90,000	90,000	
91,000	91,000	
92,000	92,000	
93,000	93,000	
94,000	94,000	
95,000	95,000	
96,000	96,000	
97,000	97,000	
98,000	98,000	
99,000	99,000	
100,000	100,000	