

**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 2019  
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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 22
Detailed Statement of Financial Activities	23 to 24

**ST MARTIN'S CENTRE PARTNERSHIP**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2019**

**TRUSTEES**

E Mitsides  
S Herbert (Chair)  
G Park  
P W Rhodes (resigned 19.6.19)  
T Lennox  
J Harris  
G A Dunn (Treasurer)  
L Williams  
K Edgell (appointed 21.3.19)

**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 2019**

The trustees are pleased to present their annual directors' report with the unaudited financial statements of the charity for the year ended 31 March 2019, 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 is a trustee and the Chair on the St Martin's Centre Partnership Board.
- 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 2019**

#### **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.

Pilot programmes for families with young children to raise awareness of the importance of play and interaction with carers have been run throughout the year, with a view to gauging need and involving families in their development. Data and feedback have been extracted from these pilots and will support funding applications in the next financial year. 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, continues to provide valuable training and volunteering opportunities to meet the varying needs of local people. The work of the centre was supported by 24 volunteers during the year, with six of these moving on to employment or further training following their time with us. An impressive 3,285 volunteer hours were clocked up in the year (equating to 1.95 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. Continuation funding was received from the Kellett Fund at the Community Foundation serving Tyne and Wear in September, enabling additional activities to be offered, 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 third year, The Avenue has become the central hub of St Martin's Centre. 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 is developing a good name for itself providing competitive, tasty catering and hospitality menus for local organisations and special occasions.

##### **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.

95% 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 24 volunteers during the financial year, with 16 active volunteers at the year end. Currently we have 21 volunteers.

## **ST MARTIN'S CENTRE PARTNERSHIP**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **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 activities for young people such as the Kids' Kitchen project, which has taught children culinary skills together with the benefits of a healthy lifestyle. For the over 55s, we offer a weekly lunch and social/support groups to tackle the key problem of social isolation amongst the elderly within Byker and Walker. We also offer a volunteering project providing skill building, training and volunteering experience in a professional workplace for local people. We have worked 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.

#### **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, Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland, Comic Relief, LA7 Community Project funded by the European Social Fund and the Newcastle Fund.

The trustees are confident that the delivery of the business plan will continue to increase awareness of the services and aims of the centre, which in turn will continue to attract funding, despite the current economic climate. We are also seeking to become more sustainable through the operation of our café, external catering and events and the hiring out of room space.

##### **Investment policy and objectives**

The fund balances carried forward at 31 March 2019 show a surplus total of £116,133 (2018: £111,396). An operating surplus at 31 March 2019 amounting to £4,737 (2018: £30,876) 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 2019 the free reserves amounted to £54,197 (2018: £45,872) 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 2019-2020.

##### **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 2019**

#### **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 set up a NEST scheme to meet its auto enrolment duties.

#### **FUTURE PLANS**

All of the services and activities for children, young people, volunteers and older adults will continue to be offered. The trustees are focused on investigating ways for the charity to become more financially sustainable, including the continued development of catering and events within 'The Avenue' café.

#### **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.

##### **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.

**ST MARTIN'S CENTRE PARTNERSHIP**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2019**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 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 note 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.

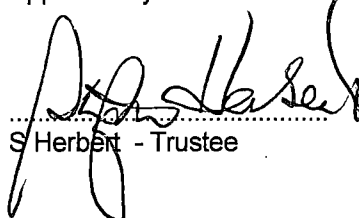
**Risk management**

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 the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20<sup>th</sup> November, 2019..... and signed on its behalf by:

  
.....  
S Herbert - 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 2019.

**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

Date: 20th November 2019

**ST MARTIN'S CENTRE PARTNERSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	32,764	106,475	139,239	161,619
Other trading activities	3	311,058	-	311,058	294,606
Investment income	4	82	-	82	-
Other income		1,585	575	2,160	3,027
<b>Total</b>		<b>345,489</b>	<b>107,050</b>	<b>452,539</b>	<b>459,252</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable Activities		333,532	114,270	447,802	428,376
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,957</b>	<b>(7,220)</b>	<b>4,737</b>	<b>30,876</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>91,330</b>	<b>20,066</b>	<b>111,396</b>	<b>80,520</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>103,287</b>	<b>12,846</b>	<b>116,133</b>	<b>111,396</b>

The notes form part of these financial statements

**ST MARTIN'S CENTRE PARTNERSHIP**

**BALANCE SHEET  
AT 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	35,873	-	35,873	35,658
<b>CURRENT ASSETS</b>					
Stocks	11	1,343	-	1,343	1,465
Debtors	12	18,143	2,452	20,595	19,694
Cash at bank and in hand		70,544	10,394	80,938	70,932
		<u>90,030</u>	<u>12,846</u>	<u>102,876</u>	<u>92,091</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(22,616)	-	(22,616)	(16,353)
<b>NET CURRENT ASSETS</b>		<u>67,414</u>	<u>12,846</u>	<u>80,260</u>	<u>75,738</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>103,287</u>	<u>12,846</u>	<u>116,133</u>	<u>111,396</u>
<b>NET ASSETS</b>		<u>103,287</u>	<u>12,846</u>	<u>116,133</u>	<u>111,396</u>
<b>FUNDS</b>					
Unrestricted funds	14			103,287	91,330
Restricted funds				12,846	20,066
<b>TOTAL FUNDS</b>				<u>116,133</u>	<u>111,396</u>

The notes form part of these financial statements

**ST MARTIN'S CENTRE PARTNERSHIP**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

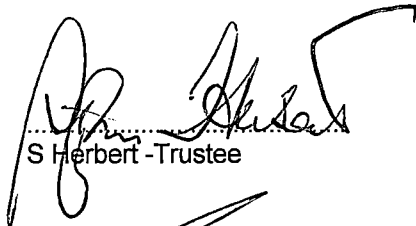
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

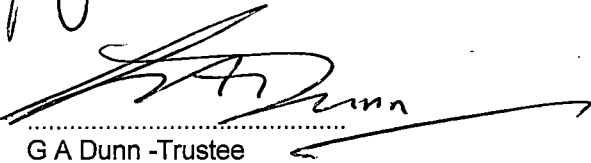
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

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 on 20<sup>th</sup> November, 2019 and were signed on its behalf by:



S Herbert -Trustee



G A Dunn -Trustee

## ST MARTIN'S CENTRE PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

#### 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 2015)', 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 charity has taken advantage of the following disclosure exemption 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.

## ST MARTIN'S CENTRE PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

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

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 2019**

**2. DONATIONS AND LEGACIES**

	2019 £	2018 £
Grants	<u>139,239</u>	<u>161,619</u>

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

	2019 £	2018 £
Sure Start	32,764	32,419
Henry Smith Charity through the Community Foundation serving Tyne & Wear and Northumberland	30,000	-
Garfield Weston Foundation	-	25,000
The 1989 Willan Charitable Trust	-	8,000
Newcastle Fund - Volunteer Project	17,933	17,933
Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	29,988	29,917
Comic Relief	10,000	20,350
The Hadrian Trust	-	1,000
European Social Fund - LA7 Community Grant	6,000	12,000
Guy Readman	-	15,000
Other sundry grants	<u>12,554</u>	<u>-</u>
	<u>139,239</u>	<u>161,619</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 and totalled £17,933 (2018: £17,933).

**3. OTHER TRADING ACTIVITIES**

	2019 £	2018 £
Fundraising events	3,976	7,540
Café income	34,621	32,306
Contributions from user groups	24,987	23,537
Nursery income	<u>247,474</u>	<u>231,223</u>
	<u>311,058</u>	<u>294,606</u>

**4. INVESTMENT INCOME**

	2019 £	2018 £
Deposit account interest	<u>82</u>	<u>-</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 6) £	Totals £
Charitable Activities	<u>447,802</u>	<u>447,802</u>

**ST MARTIN'S CENTRE PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2019</b>	2018
	<b>£</b>	£
Staff costs	<b>338,525</b>	329,378
Rates and water	<b>5,164</b>	4,590
Insurance	<b>1,987</b>	1,802
Light and heat	<b>14,951</b>	14,367
Telephone	<b>3,105</b>	3,151
Postage and stationery	<b>924</b>	812
Café purchases	<b>17,821</b>	16,733
Sundries	<b>35,969</b>	31,559
Training	<b>1,683</b>	378
Repairs and renewals	<b>14,580</b>	11,435
Bank charges	<b>410</b>	269
Travelling	<b>3,600</b>	4,674
Bad debts	<b>-</b>	191
Accountancy	<b>1,350</b>	1,362
Depreciation	<b>7,710</b>	7,675
Loss on sale of assets	<b>23</b>	-
	<b><u>447,802</u></b>	<u>428,376</u>

**7. NET INCOME/(EXPENDITURE)**

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

	<b>2019</b>	2018
	<b>£</b>	£
Depreciation - owned assets	<b>7,710</b>	7,675
Deficit on disposal of fixed asset	<b>23</b>	-
Independent examiners fees	<b><u>1,350</u></b>	<u>1,320</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

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



**ST MARTIN'S CENTRE PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**9. STAFF COSTS**

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

	2019	2018
Management and administration staff	4	4
Project staff	6	5
Nursery staff	12	11
Support staff	3	3
	<u>25</u>	<u>23</u>

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

Pension costs

The charity operates two defined contribution pensions schemes. £5,554 has been recognised in the SOFA as an expense (2018: £6,503).

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 £102,523 (2018: £107,473).

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	18,929	65,274	13,282	97,485
Additions	3,720	3,977	251	7,948
Disposals	-	-	(95)	(95)
	<u>22,649</u>	<u>69,251</u>	<u>13,438</u>	<u>105,338</u>
At 31 March 2019				
<b>DEPRECIATION</b>				
At 1 April 2018	11,083	40,479	10,265	61,827
Charge for year	2,701	4,003	1,006	7,710
Eliminated on disposal	-	-	(72)	(72)
	<u>13,784</u>	<u>44,482</u>	<u>11,199</u>	<u>69,465</u>
At 31 March 2019				
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>8,865</u>	<u>24,769</u>	<u>2,239</u>	<u>35,873</u>
At 31 March 2018	<u>7,846</u>	<u>24,795</u>	<u>3,017</u>	<u>35,658</u>

**11. STOCKS**

	2019	2018
	£	£
Stocks	<u>1,343</u>	<u>1,465</u>

**ST MARTIN'S CENTRE PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019</b>	2018
	<b>£</b>	£
Trade debtors	<b>5,143</b>	2,287
Other debtors	<b>12,352</b>	13,050
Prepayments	<b>3,100</b>	4,357
	<b><u>20,595</u></b>	<u>19,694</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019</b>	2018
	<b>£</b>	£
Trade creditors	<b>1,952</b>	2,849
Social security and other taxes	<b>4,590</b>	3,889
Accruals and deferred income	<b>16,074</b>	9,615
	<b><u>22,616</u></b>	<u>16,353</u>

Deferred income

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

	<b>£</b>
Balance as at 1 April 2018	<b>2,661</b>
Amount released to income from other trading activities	<b>(2,661)</b>
Amount deferred in year	<b>4,989</b>
	<b><u>4,989</u></b>
Balance as at 31 March 2019	<b><u>4,989</u></b>

**ST MARTIN'S CENTRE PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**14. MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 2019**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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)	-
General fundraising	3,976	(3,976)	-
Capital asset fund	-	(1,564)	(1,564)
	<u>345,489</u>	<u>(333,532)</u>	<u>11,957</u>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>452,539</u></u>	<u><u>(447,802)</u></u>	<u><u>4,737</u></u>

**ST MARTIN'S CENTRE PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	56,858	24,672	81,530
General - Nursery	-	446	446
Capital asset fund	11,196	(1,842)	9,354
	<u>68,054</u>	<u>23,276</u>	<u>91,330</u>
<b>Restricted Funds</b>			
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	12,466	-	12,466
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>12,466</u>	<u>7,600</u>	<u>20,066</u>
<b>TOTAL FUNDS</b>	<u><u>80,520</u></u>	<u><u>30,876</u></u>	<u><u>111,396</u></u>

ST MARTIN'S CENTRE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,675	(1,003)	24,672
Sure Start	32,419	(32,419)	-
General - Nursery	231,223	(230,777)	446
Cafe and Hospitality	32,306	(32,306)	-
General fundraising	7,540	(7,540)	-
Capital asset fund	-	(1,842)	(1,842)
	<u>329,163</u>	<u>(305,887)</u>	<u>23,276</u>
<b>Restricted funds</b>			
Activities Programme	360	(360)	-
Garfield Weston- Core costs	25,000	(25,000)	-
Newcastle Fund - Volunteer Project	17,933	(17,933)	-
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	29,917	(29,917)	-
Comic Relief	20,350	(20,000)	350
Pantomime Fund	529	(529)	-
The 1989 Willan Charitable Trust	8,000	(8,000)	-
European Social Fund - LA7 Community Grant	12,000	(11,000)	1,000
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	15,000	(8,750)	6,250
The Hadrian Trust	1,000	(1,000)	-
	<u>130,089</u>	<u>(122,489)</u>	<u>7,600</u>
<b>TOTAL FUNDS</b>	<u><u>459,252</u></u>	<u><u>(428,376)</u></u>	<u><u>30,876</u></u>

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	56,858	33,212	90,070
General - Nursery	-	5,427	5,427
Capital asset fund	11,196	(3,406)	7,790
<b>Restricted funds</b>			
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	12,466	30	12,496
Comic Relief	-	350	350
	<u>12,466</u>	<u>380</u>	<u>12,846</u>
<b>TOTAL FUNDS</b>	<u><u>80,520</u></u>	<u><u>35,613</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 2019

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 £
<b>Unrestricted funds</b>			
General fund	52,329	(19,117)	33,212
Sure Start	65,183	(65,183)	-
General - Nursery	478,697	(473,270)	5,427
Cafe and Hospitality	66,927	(66,927)	-
General fundraising	11,516	(11,516)	-
Capital asset fund	-	(3,406)	(3,406)
	<u>674,652</u>	<u>(639,419)</u>	<u>35,233</u>
<b>Restricted funds</b>			
Activities Programme	792	(792)	-
Henry Smith Charity through the Community Foundation serving Tyne and Wear and Northumberland	30,000	(30,000)	-
Garfield Weston- Core costs	25,000	(25,000)	-
Newcastle Fund - Volunteer Project	35,866	(35,866)	-
Older people project - Kellett Fund through the Community Foundation serving Tyne & Wear and Northumberland	59,905	(59,875)	30
Comic Relief	30,350	(30,000)	350
Pantomime Fund	672	(672)	-
The 1989 Willan Charitable Trust	8,000	(8,000)	-
European Social Fund - LA7 Community Grant	18,000	(18,000)	-
Guy Readman Endowment Fund at the Community Foundation serving Tyne & Wear and Northumberland	15,000	(15,000)	-
Other Sundry Grants	12,554	(12,554)	-
The Hadrian Trust	1,000	(1,000)	-
	<u>237,139</u>	<u>(236,759)</u>	<u>380</u>
<b>TOTAL FUNDS</b>	<u><u>911,791</u></u>	<u><u>(876,178)</u></u>	<u><u>35,613</u></u>

## ST MARTIN'S CENTRE PARTNERSHIP

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

#### 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

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

Funding received to contribute towards running costs of the centre.

###### Newcastle Fund

The Newcastle Fund contributes to the delivery of the volunteering project.

###### Kellett Fund at the Community Foundation serving Tyne & Wear and Northumberland

###### - Older Peoples Project

Funding enabling the expansion and continuing services and activities offered to older people within our community.

###### Comic Relief

The funding from Comic Relief contributes to the salaries of the Chief Executive and the Finance Manager.

###### LA7 ESF Community Grant

This grant relates to moving local people closer to employment through work experience in our café and nursery.

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

The Guy Readman Endowment Fund contributes towards staffing costs.

###### The Garfield Weston Foundation

The Garfield Weston Foundation contributes to the core costs of the centre

###### The Hadrian Trust

The Hadrian Trust contributes to the core costs of the centre.

###### The 1989 Willan Charitable Trust

The 1989 Willan Charitable Trust contributes to the core costs of the centre.

###### Activities Programme

Contributions received from centre members towards trips and activities

###### Pantomime Fund

Funding received from the Community Family Hub and ticket sales to contribute towards a pantomime.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019 or 31 March 2018.



**ST MARTIN'S CENTRE PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	139,239	161,619
<b>Other trading activities</b>		
Fundraising events	3,976	7,540
Café income	34,621	32,306
Contributions from user groups	24,987	23,537
Nursery income	247,474	231,223
	<hr/>	<hr/>
	311,058	294,606
<b>Investment income</b>		
Deposit account interest	82	-
<b>Other income</b>		
Sundry income	2,160	3,027
	<hr/>	<hr/>
<b>Total incoming resources</b>	452,539	459,252
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	318,930	308,062
Social security	14,041	14,813
Pensions	5,554	6,503
Rates and water	5,164	4,590
Insurance	1,987	1,802
Light and heat	14,951	14,367
Telephone	3,105	3,151
Postage and stationery	924	812
Café purchases	17,821	16,733
Sundries	35,969	31,559
Training	1,683	378
Repairs and renewals	14,580	11,435
Bank charges	410	269
Travelling	3,600	4,674
Bad debts	-	191
Accountancy	1,350	1,362
Plant and machinery depreciation	2,701	2,282
Fixtures and fittings depreciation	4,003	4,375
Computer equipment depreciation	1,006	1,018
Loss on sale of tangible fixed assets	23	-
	<hr/>	<hr/>
	447,802	428,376
<b>Total resources expended</b>	447,802	428,376

This page does not form part of the statutory financial statements

**ST MARTIN'S CENTRE PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<u><u>4,737</u></u>	<u><u>30,876</u></u>