

COMPANY REGISTRATION NUMBER: 03482147

CHARITY REGISTRATION NUMBER: 1067883

Julian Support Limited
Company Limited by Guarantee
Financial statements
31 March 2019

Julian Support Limited
Company Limited by Guarantee
Financial statements
Year ended 31 March 2019

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Julian Support Limited

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administrative details

Registered charity name	Julian Support Limited
Charity registration number	1067883
Company registration number	03482147
Principal office and registered office	23 Pilling Park Road Norwich NR1 4PA

The trustees

The trustees who served during the year and at the date of approval were as follows:

Ms P A Holman (Chair)
Mr B Bergin
Mr A Brice
Mrs V M Evans
Mr C L Gardner (resigned 15 July 2018)
Mr C J King
Dr C M Nash
Mr P Rao
Mr M J Taylor

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Core Management Team	Ms P Coker - Chief Executive (to 30 April 2018) Mrs L S Spooner - General Manager (from 1 May 2018) and Head of HR & Information Systems (to 30 April 2018) Mr B Curran - Head of Operations & Development Mr K N Gunton - Head of Finance & Facilities
Company secretary	Mr K N Gunton
Auditor	Lovewell Blake LLP Chartered accountants & statutory auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Barclays Bank Plc 3 St James Court Norwich Norfolk NR3 1RJ

Julian Support Limited

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 December 1997 and registered as a charity on 2 February 1998. The company's Memorandum of Association establishes the objects and powers of the charitable company which is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of Trustees

Trustees shall be persons who through occupation, employment or otherwise have special knowledge of the area of benefit or who are otherwise able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objects of Julian Support.

Subject to the provisions of the Charities Act, one third of the Trustees shall retire by rotation at the annual general meeting of the company. The number of Trustees shall never be less than three but is subject to no maximum.

All Trustees who held office throughout the year are listed on page 1.

Trustee induction and training

New Trustees are provided with an induction pack, which includes:

- The Memorandum and Articles of Association
- The latest annual report and accounts of the Charity
- Charity Commission guidance notes CC3 - "The Essential Trustee: what you need to know, what you need to do" and CC10 "Hallmarks of an Effective Charity"
- NCVO guidance on "Good Governance"
- List of Trustee and staff contacts
- Terms of reference, person specifications and job description for Trustees

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities. Two Trustees' away days were held during the financial year.

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Structure, governance and management *(continued)*

Key management personnel pay policy

The Trustees, along with the Core Management Team (CMT), comprise the key management personnel of the charity and are responsible for the running, operating and future direction of the organisation. All Trustees give their time free of charge and no Trustee received any remuneration during the year. Details of Trustees' expenses are shown in note 12 to the accounts.

The Remuneration Committee is responsible for overseeing the design and operation of the Chief Executive and CMT's remuneration system. A key objective of the remuneration committee is to ensure the risk in remuneration strategy, policy and arrangements is adequately considered and that the remuneration of the executive is fair, transparent and commensurate with the needs and requirements of the organisation. The remuneration committee ensures that the remuneration arrangements focus executives on achieving organisational goals as agreed by the Trustees, via the organisation's Business Plan.

Risk management

The Trustees are aware of the requirement to identify the major risks to which the Charity is exposed and to establish systems to mitigate those risks. The Risk Register is reviewed and updated at every Board meeting. Any significant, high-level risks will be identified and reviewed at the annual Board awaydays.

Organisational structure

The Board of Trustees administers the charity and meets quarterly with the organisation's executive. Two half-yearly Board only meetings are held as well as two further working group meetings. There are three sub-committees of the Board; the Remuneration Committee, the Health & Safety Committee and the Equality, Diversity and Inclusion Committee.

Objectives and activities

Our Aims and Objectives

Purpose

We work with the strengths of people with mental health difficulties, to help them lead an independent life of their choice. We focus on what's right rather than what's wrong and enable people to identify their own talents and abilities and use them to take control of their lives. We use our strengths to provide reliable and innovative services and we use our expertise and commitment to best practice to promote social inclusion.

Aims

- To improve the quality of peoples' lives by focusing on what they feel are their housing and support needs, and by accessing appropriate resources to help meet those needs.
- To build on people's existing strengths and skills in order for them to live as independently as they wish.
- To enable people with ongoing mental health difficulties to live within the community in accommodation suited to their needs.
- To deliver first class skill-based recreation and education packages that enhance healthier lifestyles for people who are socially excluded.
- To focus on developing staff members' strengths, interests, abilities and capabilities.

Julian Support Limited

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Objectives and activities *(continued)*

The focus of our work

Julian Support promotes recovery across all of its services. We believe that recovery is not just about treating or managing symptoms but about enabling the people we work with to gain and remain in control of their lives. A key concept in recovery is hope and we believe that it is possible for all the people we support to have rewarding and fulfilling lives, and engage meaningfully in society.

There is a strong link between recovery and social inclusion and this is why all our services support people to gain a sense of self and purpose in the communities that they live in and to have the same opportunities to take part in leisure and social activities as everyone else. Julian Support works with people to help facilitate and support recovery. We recognise that recovery is an individual journey, often one of self-discovery and personal growth, providing real opportunities for change, reflection and the discovery of new values, skills and interests.

Research has highlighted that for recovery to be successful there are significant factors that need to be addressed. These include having meaningful relationships with other people, financial security, a secure home, being believed in and listened to, developing resilience to stress and future problems and being allowed to develop one's own culture of spirituality. In order to support people towards their recovery we focus on each individual's strengths, not their weaknesses. Strengths are the unique talents each person has:

- The inner resources they have used to help them cope with difficult situations, such as an ability to seek out opportunities or problem solve.
- An aspect of their personality that drives them, such as their sense of humour, positive outlook or concern for others.
- A particular passion or interest, such as art, music, reading or sport.

Our organisational values are at the core of everything we do and we believe:

That hope is crucial to us all. A key concept in recovery is hope and we believe that it is possible for the people we work with to have rewarding and fulfilling lives and engage meaningfully in society. We support people towards their recovery goals by working with their strengths and developing their resilience.

That recovery is a continuum and that we move along according to our circumstances. We work with people at their own pace whilst encouraging achievement of recovery goals. Those goals are individual and self-determined.

That strengths are something we all have. Everyone has the capacity to grow, to learn and to change. We focus on the talents that people have in order to help them overcome the challenges they face. We work at identifying what people are good at - their strengths rather than focusing entirely on deficits or what's going wrong.

That everyone should have the opportunity to enjoy safe and secure housing. We aim to improve the quality of people's lives by focusing on what they feel are their housing and support needs and by accessing appropriate resources to help meet those needs. We aim to enable people with mental ill health to live within the community in accommodation suited to their needs.

That people with mental ill health have the right to take part in positive and challenging activities. We deliver first-class skills-based health, recreation and education packages in the community that enhance healthier lifestyles for people who are socially excluded.

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Objectives and activities *(continued)*

That we work better when our strengths recognised, developed and valued. We all work better when we have the opportunity to apply our talents. We can use these talents to help us manage the tasks we also find difficult. By supporting recovery through our strengths focused approach, we support people to make meaningful and sustainable changes in their lives.

That we all need to develop our resilience. As an organisation, we encounter hard times as well as good times. It is this experience that makes us the organisation we are - resilient, strong and compassionate. Being resilient doesn't mean going through life without experiencing difficulty. People feel a range of emotions during change. The road to resilience lies in working through these emotions and moving forward.

How Our Activities Deliver Public Benefit

In respect of the Charities Act 2011, the aims of Julian Support fall within two definitions of charitable activity; the advancement of health and the advancement of citizenship and community development. Julian Support benefits adults with ongoing mental health problems throughout the counties of Norfolk and Suffolk.

The Trustees have fully considered the Charity Commission's guidance on public benefit and confirm that in planning and carrying out the activities of the organisation they have had regard to this guidance.

Our main activities are described below.

Who used and benefited from our services:

In the year 2018/2019 Julian Support has provided a service to 1,002 people across Norfolk and Suffolk. Of these service users 572 were male and 430 were female.

Julian Support Limited

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Achievements and performance

Overview

Following the restructuring of the senior management team in April 2018, the Board, together with the executive, have taken the opportunity to re-focus the organisation and revise the Business Plan to fully reflect the changing needs of the people we support and of our commissioners. The Trustees remain committed to the continuation of the delivery of high-quality support, while remaining a viable organisation that continues to innovate, lead and to grow. The Trustees are committed to ensuring that the organisation remains both a partner and an employer of choice.

The Trustees wish to thank the whole staff team, for all of their hard work and dedication as the organisation moves to the next chapter of its history. For an organisation of our size to lead and to shape future service design, within a climate of significant change and uncertainty, is a tribute to the skill and ability of its management and its workforce.

Julian Support retains a number of important services in Norfolk - Admission Prevention and Liaison & Diversion, as well as continuing to work closely with our colleagues at the Norfolk and Suffolk Mental Health Trust. The contracts in Suffolk, for both Supported Housing and Outreach Support, continue to thrive and develop as the organisation continues to work closely and flexibly with its Commissioners. The organisation will actively seek and develop opportunities and will continue to work closely with its service users, commissioners and other partners to develop and to provide a first-class service for vulnerable people with complex needs across Norfolk and Suffolk.

Norfolk Services

Liaison & Diversion Service

Julian Support Recovery Co-ordinators are co-located with NSFT staff and the police in each of the six Police Investigation Centres across Norfolk and Suffolk. They work with people who have been assessed as having a range of vulnerabilities, including mental health, learning difficulties, domestic abuse and substance use issues. The focus of the service being to provide targeted social care interventions to prevent re-arrest, thereby diverting adults away from the criminal justice system.

During the year, 663 people accessed the service.

The contract was re-tendered for in 2018/19 and has been extended and expanded as from 1st April 2019. It is the intention to employ Peer Support Workers who have experience of the Criminal Justice system.

Admission Prevention

The Admission Prevention pilot was established in 2014/15 to work intensively with service users to avoid hospital admission. During the year, the team worked with 82 service users. The service is made up of a small team of Recovery Co-ordinators who work predominantly in the Norwich locality with people who are at risk of a hospital admission without intensive support in the community for a period of up to two weeks. In addition, the service can work with people who have been discharged from hospital and who are highly likely to be re-admitted without increased support. This aspect of the service can work with people for up to six weeks.

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Achievements and performance *(continued)*

Suffolk Services

Bramford Place and Gippeswyk Avenue

Provides support to 17 service users across two sites in West Ipswich. This is our highest level of supported accommodation in the area for some of the most vulnerable people in the community, many of whom have complex needs and have lived chaotic lifestyles in the past. Staff work with individuals to help them optimise their independent living skills and move to more independent accommodation when they are ready to do so. Support for people moving on from this high-level supported housing is often provided by our pathway and recovery team in the locality.

During the year, 19 people have accessed these services.

Hospital Road, Bury St Edmunds

Provides 24 hour supported accommodation for 20 people in Suffolk (14 en-suite rooms with shared kitchen & living room facilities and six self-contained flats). One member of staff is on duty each night to provide waking night cover. The service provides a period of assessment and stability for individuals before supporting them to find more permanent independent accommodation in the community. One of the rooms is also designated for respite/ Alternative to Admission use and we work with local statutory and voluntary partners to ensure maximum use of this facility. The Alternative to Admission service is accessible during day time hours via the Local Home Treatment team.

During the past year we have supported 45 service users in total, including 17 stays for respite and 9 stays as an Alternative to Admission.

The West Ipswich Pathway and Recovery Team

Provides non-24 hour support to 30 Service users at Riverside Road, Gipping Court, Portman Road and designated flats in the community. Staff work closely with individuals and their care teams to develop skills and strengths and focus on recovery. People are supported to move on to longer-term accommodation when they are ready to do so and 30 individuals used the service during the year. This team also provides community recovery support to individuals living in their own homes. During the year we supported 34 community recovery clients. A Hospital In-reach service is also provided. Staff work closely with the inpatient ward and local mental health teams (IDT's) to ensure that housing needs are identified at an early stage of a person's stay on the ward and solutions explored as soon as possible. Forty seven people accessed this service during the year.

A total of 111 service users in West Ipswich received our support during the year to 31st March 2019.

The West Suffolk Pathway and Recovery Team

Provides non-24hour support at Jankyns Place, Bury St Edmunds, Keebles Yard, Haverhill and The Hawthorns in Newmarket. We also provide support to people in Social Housing tenancies in the Forest Heath and St Edmundsbury area. Again, the focus of our support is on recovery and skills development and individuals are supported to move on to longer-term accommodation when they are ready to do so.

During the year, 26 people accessed non-24 hour supported accommodation. This team also provides community recovery support to individuals living in their own homes and 56 service users accessed this support during 2018/19.

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Financial review

Net expenditure in the unrestricted funds amounted to (£159,010), with net expenditure of (£1,056) within restricted funds. Total unrestricted funds as at 31 March 2019 amounted to £560,864.

Reserves policy

The Trustees, having considered the potential risks facing the charity and assessed the future plans, would wish to retain free reserves sufficient to ensure an orderly withdrawal from its current operating role, should this prove necessary. Free reserves need to be set at a level to cover running costs during the withdrawal process, to meet all contractual obligations and cover redundancy payments. On this basis, the Trustees aim to hold reserves of at least £400,000.

At the year-end unrestricted free reserves amounted to £496,050 (2018: £625,139). Free reserves include free designated reserves of £78,194 (2018: £76,694). The reserves held, in excess of the reserves target, continues to act as security to cover unexpected expenditure and to finance innovative projects and developments that may present themselves.

Designated reserves comprise of:

- A Property Repair and Dilapidation Fund of £78,194 (2018: £76,694) as a provision towards cyclical repairs at 23 Pilling Park Road, Clarkson Street and the Old Wool Warehouse, and to pay for any dilapidations, should the organisation vacate these properties.

Principal funding sources

Julian Support's principal funding source is via service contracts and funding agreements with local authorities in Norfolk and Suffolk, including Suffolk County Council's mental health pooled budget.

Policy on investments

All of Julian Support's current reserves are held in secure, short term deposits. This policy is currently being reviewed by the Trustees to secure a better rate of return.

Fundraising

As reflected within the financial statements, Julian Support stages or participates in very few fundraising activities. However, should any fundraising be carried out, the charity is compliant with the recognised standards of fundraising, and fully complies with the requirements of the Fundraising Regulators voluntary regulation scheme. During 2018/19 the Charity did not work with any professional fundraisers or commercial participators, and no complaints were received regarding the Charity's fundraising activities.

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Plans for future periods

Our aims, as stated in our Business Plan 2019/21 are:

- To expand our services to other counties in the East of England.
- To develop new services which contribute to our mission and support our values and beliefs.
- To embrace innovation within service design and delivery and, as a result, become more efficient.
- To be a provider of first choice by putting service users at the core of our organisation and planning.
- To be an employer of first choice by treating our staff with respect and playing to their strengths, interests and abilities.

Ensuring our work delivers our aims

The Business Plan is underpinned by a series of detailed action plans that outline how these objectives will be met. The Board of Trustees monitors the progress of these objectives through the Julian Support Balanced Scorecard and regular feedback at meetings.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2015 (FRS102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Julian Support Limited

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Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2019

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 27 November 2019 and signed on behalf of the board of trustees by:

Ms P A Holman (Chair)
Trustee

Julian Support Limited

Company Limited by Guarantee

Independent auditor's report to the members of Julian Support Limited

Year ended 31 March 2019

Opinion

We have audited the financial statements of Julian Support Limited (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Julian Support Limited

Company Limited by Guarantee

Independent auditor's report to the members of Julian Support Limited *(continued)*

Year ended 31 March 2019

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Julian Support Limited

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Independent auditor's report to the members of Julian Support Limited *(continued)*

Year ended 31 March 2019

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

17 December 2019

Julian Support Limited

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	8,668	74	8,742	24,646
Charitable activities	6	2,402,743	–	2,402,743	3,706,209
Investment income	7	1,173	–	1,173	878
Other income	8	1,651	–	1,651	28,543
Total income		<u>2,414,235</u>	<u>74</u>	<u>2,414,309</u>	<u>3,760,276</u>
Expenditure					
Charitable activities	9	(2,573,245)	(1,130)	(2,574,375)	(3,895,796)
Total expenditure		<u>(2,573,245)</u>	<u>(1,130)</u>	<u>(2,574,375)</u>	<u>(3,895,796)</u>
Net expenditure and net movement in funds		<u>(159,010)</u>	<u>(1,056)</u>	<u>(160,066)</u>	<u>(135,520)</u>
Reconciliation of funds					
Total funds brought forward		719,874	17,278	737,152	872,672
Total funds carried forward		<u>560,864</u>	<u>16,222</u>	<u>577,086</u>	<u>737,152</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 18 to 33 form part of these financial statements.

Julian Support Limited

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Balance sheet

31 March 2019

	Note	2019 £	£	2018 £	£
Fixed assets					
Tangible fixed assets	13		64,814		94,735
Current assets					
Debtors	14	139,799		227,988	
Cash at bank and in hand		<u>549,760</u>		<u>694,159</u>	
		689,559		922,147	
Creditors: Amounts falling due within one year	16	<u>177,287</u>		<u>279,730</u>	
Net current assets			512,272		642,417
Total assets less current liabilities			<u>577,086</u>		<u>737,152</u>
Net assets			<u>577,086</u>		<u>737,152</u>
Funds of the charity					
Restricted funds			16,222		17,278
Unrestricted funds			<u>560,864</u>		<u>719,874</u>
Total charity funds	19		<u>577,086</u>		<u>737,152</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2019, and are signed on behalf of the board by:

Ms P A Holman (Chair)
Trustee

Company registration number: 03482147

The notes on pages 18 to 33 form part of these financial statements.

Julian Support Limited
Company Limited by Guarantee
Statement of cash flows
Year ended 31 March 2019

	Note	2019	2018
	22	£	£
Cash generated from operations		(138,068)	(161,650)
Interest received		1,173	878
Net cash used in operating activities		<u>(136,895)</u>	<u>(160,772)</u>
Cash flows from investing activities			
Purchase of tangible assets		(7,504)	(49,375)
Proceeds from sale of tangible assets		–	4,068
Net cash used in investing activities		<u>(7,504)</u>	<u>(45,307)</u>
Net decrease in cash and cash equivalents		(144,399)	(206,079)
Cash and cash equivalents at beginning of year		694,159	900,238
Cash and cash equivalents at end of year		<u>549,760</u>	<u>694,159</u>

The notes on pages 18 to 33 form part of these financial statements.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2019

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Pilling Park Road, Norwich, NR1 4PA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

(e) Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

(f) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(g) Leases

Rentals payable and receivable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(h) Tangible assets

All fixed assets are initially recorded at cost.

The costs of minor additions costing less than £500 are not capitalised.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	over period of lease
Furniture, fixtures & fittings	-	25% reducing balance
Office equipment	-	15% reducing balance / 25% - 33.33% straight line
Tools and equipment	-	15% reducing balance

(j) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(k) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

(l) Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

The charity operates a defined benefit plan for the benefit of its employees. A liability for the charity's obligations under the plan is recognised net of plan assets. The net change in the net defined benefit liability is recognised as the cost of the defined benefit plan during the period. Pension plan assets are measured at fair value and the defined benefit obligation is measured on an actuarial basis using the projected unit method. Actuarial valuations are obtained at least triennially and updated at each balance sheet date.

4. Limited by guarantee

The charity is a company limited by guarantee and does not have a share capital. The members have guaranteed that in the event of the charity being wound up during their membership or one year thereafter, each would contribute to the assets of the charity a sum not exceeding £10.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Grants and donations	<u>8,668</u>	<u>74</u>	<u>8,742</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Grants and donations	<u>11,790</u>	<u>12,856</u>	<u>24,646</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Grants and service contracts	2,398,766	2,398,766	3,352,751	3,352,751
Rents and housing benefits	1,174	1,174	124,709	124,709
Personalisation income	2,803	2,803	193,299	193,299
Concierge income	—	—	35,450	35,450
	<u>2,402,743</u>	<u>2,402,743</u>	<u>3,706,209</u>	<u>3,706,209</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>1,173</u>	<u>1,173</u>	<u>878</u>	<u>878</u>

8. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Miscellaneous income	<u>1,651</u>	<u>1,651</u>	<u>28,543</u>	<u>28,543</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Wages and salary costs	1,952,691	—	1,952,691
Other staff costs	19,496	—	19,496
Depreciation	35,118	—	35,118
Management charge	—	—	—
Motor and travel expenses	60,938	—	60,938
Rent, rates and insurance	112,799	—	112,799
Light and heat	13,338	—	13,338
Repairs, renewals and running expenses	19,795	—	19,795
Legal and professional	9,647	—	9,647
Consultancy	95,077	—	95,077
Other costs	209,491	1,130	210,621
Governance costs (see below)	44,855	—	44,855
	<u>2,573,245</u>	<u>1,130</u>	<u>2,574,375</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Wages and salary costs	2,965,725	—	2,965,725
Other staff costs	33,786	—	33,786
Depreciation	36,854	—	36,854
Management charge	9,167	—	9,167
Motor and travel expenses	81,947	—	81,947
Rent, rates and insurance	144,504	—	144,504
Light and heat	20,352	—	20,352
Repairs, renewals and running expenses	74,272	—	74,272
Legal and professional	19,345	—	19,345
Consultancy	140,117	—	140,117
Other costs	274,729	18,393	293,122
Governance costs (see below)	76,605	—	76,605
	<u>3,877,403</u>	<u>18,393</u>	<u>3,895,796</u>

Analysis of governance costs:

	Unrestricted Funds £	Restricted funds £	Total Funds 2019 £	Total Funds 2018 £
Salaries and wages	37,141	—	37,141	68,671
Audit fees	6,294	—	6,294	6,294
Trustee indemnity insurance	1,420	—	1,420	1,640
	<u>44,855</u>	<u>—</u>	<u>44,855</u>	<u>76,605</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	35,118	36,854
Fees payable for the audit of the financial statements	6,294	6,294
Operating lease costs	<u>89,059</u>	<u>120,377</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	1,530,247	2,725,071
Social security costs	225,629	217,300
Employer contributions to pension plans	<u>233,956</u>	<u>92,025</u>
	<u>1,989,832</u>	<u>3,034,396</u>

Redundancy/termination payments of £21,711 (2018: £64,169) were made in the year. This includes an amount payable of £Nil (2018: £3,465) relating to compensation for loss of office, which was made as a result of the restructure of the Senior Management Team.

The average head count of employees during the year was 88 (2018: 130). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Direct charitable	62	89
Management and administration	<u>3</u>	<u>5</u>
	<u>65</u>	<u>94</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2019 No.	2018 No.
£60,000 to £69,999	1	—
£70,000 to £79,999	<u>—</u>	<u>1</u>
	<u>1</u>	<u>1</u>

Pension contributions totalling £2,156 (2018: £3,076) were paid in respect of the higher paid employees during the year.

Key Management Personnel

The key management personnel of the charity, comprise the General Manager, Head of Operations & Development, Head of HR & Information Systems and Head of Finance & Facilities. The total employee benefits of the key management personnel of the Charity were £185,703 (2018: £355,391).

12. Trustee remuneration and expenses

No trustees received any remuneration during the year (2018: £Nil). Board expenses totalling £93 (2018: £14) were paid by Julian Support Limited (to one trustee in the year).

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

13. Tangible fixed assets

	Leasehold improvement £	Furniture, fixtures & fittings £	Office equipment £	Tools and equipment £	Total £
Cost					
At 1 April 2018	45,927	29,284	308,196	3,950	387,357
Additions	—	—	7,504	—	7,504
Disposals	(1,056)	—	(104,351)	—	(105,407)
At 31 March 2019	<u>44,871</u>	<u>29,284</u>	<u>211,349</u>	<u>3,950</u>	<u>289,454</u>
Depreciation					
At 1 April 2018	11,121	18,089	260,309	3,103	292,622
Charge for the year	16,064	2,798	16,129	127	35,118
Disposals	(1,055)	—	(102,045)	—	(103,100)
At 31 March 2019	<u>26,130</u>	<u>20,887</u>	<u>174,393</u>	<u>3,230</u>	<u>224,640</u>
Carrying amount					
At 31 March 2019	<u>18,741</u>	<u>8,397</u>	<u>36,956</u>	<u>720</u>	<u>64,814</u>
At 31 March 2018	<u>34,806</u>	<u>11,195</u>	<u>47,887</u>	<u>847</u>	<u>94,735</u>

14. Debtors

	2019 £	2018 £
Prepayments and accrued income	54,561	37,339
Grants, rents and housing benefits	—	403
Other debtors	85,238	190,246
	<u>139,799</u>	<u>227,988</u>

15. Cash and cash equivalents

Cash and cash equivalents consist of:

	2019 £	2018 £
Cash at bank and in hand	101,360	171,180
Short term deposits	447,537	522,059
Petty cash	863	920
	<u>549,760</u>	<u>694,159</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

16. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	26,495	44,111
Accruals and deferred income	71,566	128,358
Social security and other taxes	32,204	39,324
Other creditors	47,022	67,937
	<u>177,287</u>	<u>279,730</u>

17. Deferred income

	2019 £	2018 £
At 1 April 2018	—	156,417
Amount released to income	—	(156,417)
At 31 March 2019	<u>—</u>	<u>—</u>

Deferred income in the prior year related to income received in advance from grants and service contracts.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

18. Pensions and other post retirement benefits

Defined contribution plan

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £74,039 (2018: £92,025).

Defined benefit plan

The Company participated in Prudential Platinum Pension – Julian Support Limited, a funded defined benefit pension scheme in the UK. The Scheme was set up on a tax relieved basis as a separate trust independent of the Company and was supervised by an Independent Trustee. The Trustee was responsible for ensuring that the correct benefits are paid, that the Scheme was appropriately funded and that Scheme assets were appropriately invested.

There were no active members in the scheme. The Trustee was required to use prudent assumptions to value the liabilities and costs of the Scheme whereas the accounting assumptions must be best estimates.

A formal actuarial valuation was carried out as at 31 December 2015. The results of that valuation were projected to 31 March 2018 with allowance for actual contributions, expenses, member movements and using the assumptions set out below. As at 31 March 2018 the Scheme was in surplus although the surplus was not recognised in the accounts due to the fact that any future benefits to the charity were uncertain. Following the Trustees' decision to close the Scheme, a final payment of £159,917 was made in the year.

The amounts that would be recognised in the balance sheet are as follows:

	As at 31 March 2019 £000	As at 31 March 2018 £000
Fair value of plan assets	–	304
Defined benefit obligation	–	(189)
Net defined benefit asset	<u>–</u>	<u>115</u>

Return on plan assets:

	Year ending 31 March 2019 £000	Year ending 31 March 2018 £000
Return on plan assets	–	1
Interest income	–	7
Total return on plan assets	<u>–</u>	<u>8</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

The amounts that would be recognised in the Statement of Financial Activities are:

	Year ending 31 March 2019 £000	Year ending 31 March 2018 £000
Administration expenses	—	1
Net interest expense	—	(2)
Credit that would be recognised in the statement of financial activities	—	(1)
Re-measurements of the net liability:		
Return on scheme assets (excluding amount included in net interest expense)	—	1
Actuarial (gains)/losses	—	(14)
Credit that would be recorded in other comprehensive income	—	(13)

Movement in liabilities during the year:

	Year ending 31 March 2019 £000	Year ending 31 March 2018 £000
Scheme liabilities at beginning of year	189	199
Interest cost	—	5
Benefits paid	—	(1)
Actuarial loss/(gain)	—	(14)
Increase in liabilities due to closure of scheme	280	—
Shortfall payment paid to close scheme	(469)	—
Scheme liabilities at end of year	—	189

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

Movement in assets during the year:

	Year ending 31 March 2019 £000	Year ending 31 March 2018 £000
Scheme assets at beginning of year	304	300
Benefits paid	—	(1)
Administration expenses	—	(1)
Interest income	—	7
Return on assets	—	(1)
Credit in respect of refunded fees	9	—
Decrease in assets due to closure of scheme	(4)	—
Shortfall payment paid to close scheme	(309)	—
Scheme assets at end of year	<u>—</u>	<u>304</u>

The major categories of scheme assets are as follows:

	Year ending 31 March 2019 £000	Year ending 31 March 2018 £000
Corporates	—	152
Index Linked	—	152
Total market value of assets	<u>—</u>	<u>304</u>

The scheme has no investments

A summary of the financial assumptions used is as follows:

	Year ending 31 March 2019	Year ending 31 March 2018
Liability discount rate	-%	2.40%
Retail price inflation	-%	2.90%
Consumer price inflation	-%	2.10%
Pensionable salary increases	-%	2.10%

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

Revaluation of deferred benefits	-%	2.10%
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Expected age at death of current pensioner at age 65:

	Year ending 31 March 2019	Year ending 31 March 2018
Expected age at death of current pensioner at age 65:		
Male aged 65 at year end	-	87.3
Female aged 65 at year end	-	89.2
Expected age at death of future pensioner at age 65:		
Male aged 45 at year end	-	89.1
Female aged 45 at year end	-	91

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

19. Analysis of charitable funds

Unrestricted funds

2019

	At 1 Apr 2018 £	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
General funds	643,180	2,414,235	(2,573,245)	(1,500)	482,670
Property repair and dilapidation fund	76,694	—	—	1,500	78,194
	<u>719,874</u>	<u>2,414,235</u>	<u>(2,573,245)</u>	<u>—</u>	<u>560,864</u>

2018

	At 1 Apr 2017 £	Income £	Expenditure £	Transfers £	At 31 Mar 2018 £
General funds	727,705	3,740,142	(3,870,125)	45,458	643,180
Property repair and dilapidation fund	122,152	—	—	(45,458)	76,694
	<u>849,857</u>	<u>3,740,142</u>	<u>(3,870,125)</u>	<u>—</u>	<u>719,874</u>

Property Repair and Dilapidation Fund

Funds designated as a provision towards cyclical repairs and renewals, and to pay for any dilapidation in the event that the charity should vacate a property.

Restricted funds

2019

	At 1 Apr 2018 £	Income £	Expenditure £	Transfers £	At 31 Mar 2019 £
Suffolk Community Foundation LEP	12,025	50	(1,127)	—	10,948
Rope Trust	101	—	—	—	101
Sugar Town	24	—	—	—	24
Bird Funding Club	2	24	(3)	—	23
Arts & Crafts	124	—	—	—	124
Forest Heath District	5,000	—	—	—	5,000
MSC	2	—	—	—	2
	<u>17,278</u>	<u>74</u>	<u>(1,130)</u>	<u>—</u>	<u>16,222</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

2018

	At 1 Apr 2017	Income	Expenditure	Transfers	At 31 Mar 2018
	£	£	£	£	£
Ashcroft Reserve					
Fundraising Fund	310	101	(411)	—	—
Paul Collings	—	140	(140)	—	—
Suffolk Community					
Foundation LEP	13,129	—	(1,104)	—	12,025
Sue Lambert	3,609	6,500	(10,109)	—	—
Suffolk Ipswich Co-op					
Fund	57	—	(57)	—	—
Rope Trust	72	420	(391)	—	101
Sugar Town	—	712	(688)	—	24
Bird Funding Club	340	—	(338)	—	2
Arts & Crafts	206	—	(82)	—	124
Forest Heath District	5,000	—	—	—	5,000
MSC	92	—	(90)	—	2
Fonnereau Health	—	4,983	(4,983)	—	—
	<u>22,815</u>	<u>12,856</u>	<u>(18,393)</u>	<u>—</u>	<u>17,278</u>

Ashcroft Reserve fundraising fund

Funds raised by the residents and employees at the Ashcroft residential unit to provide financial assistance for the promotion of social inclusion and to enhance well-being.

Paul Collings

Funds raised by the residents of Vanguard Court and the family of Paul Collings following his untimely death, in order to purchase a lasting memorial to Paul, to be situated within the gardens at Vanguard Court.

Suffolk Community Foundation LEP

Grant received from The New Anglia Local Enterprise Partnership, via the Suffolk Community Foundation, to be used towards the creation of jobs.

Sue Lambert

A donation allocated to fund a pilot partnership between the Sue Lambert Trust and Julian Support. The pilot allowed the organisation to provide mental health support for survivors of sexual abuse.

Suffolk Ipswich Co-Op Fund

A donation was received from the Ipswich Co-op in order that the organisation could co-ordinate Zumba classes for its clients in West Ipswich.

Rope Trust

Funds donated by the Rope Trust to contribute towards the refurbishment work at Gippeswyk Avenue. These funds have specifically been used to purchase a sofa and other items of furniture in the communal area.

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

Sugar Town

Being funds raised by Sugar Town records and donated to Julian Support, to promote music and the arts amongst service users in Bury St Edmunds.

Bird Funding Club

Funds have been raised by a Julian Support worker to establish a bird watching club for service users. The funds raised have been used to buy binoculars and bird books for the group.

Arts & Crafts

Funds have been donated by the Rope Trust to contribute towards a women's craft group, based at Clarkson Street, Ipswich. The funds have been used to buy furniture and art and crafts materials.

Forest Heath District

A grant was received to support service users in temporary accommodation in West Suffolk. The fund will be drawn down on as referrals from the local authority are received.

MSC

A donation was received from a local business to contribute towards the refurbishment work at Gippeswyk Avenue. These funds have specifically been used to purchase garden furniture.

Fonnereau Health

Money was donated by Fonnereau Health in order to purchase various pieces of outdoor gym equipment at the Hospital Road site.

20. Analysis of net assets between funds

Year ended 31 March 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	64,814	–	64,814	94,735
Current assets	496,050	16,222	512,272	642,417
Net assets	<u>560,864</u>	<u>16,222</u>	<u>577,086</u>	<u>737,152</u>

Year ended 31 March 2018

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	94,735	–	94,735	92,092
Current assets	625,139	17,278	642,417	780,580
Net assets	<u>719,874</u>	<u>17,278</u>	<u>737,152</u>	<u>872,672</u>

Julian Support Limited

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2019

21. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2019 £	2018 £
Financial assets that are debt instruments measured at amortised cost		
Grants, rents and housing benefits (note 14)	—	403
Other debtors (note 14)	85,237	190,246
	<u>85,237</u>	<u>190,649</u>
Financial liabilities measured at amortised cost		
Trade creditors (note 16)	26,495	44,111
Accruals (note 16)	71,566	128,358
Other creditors (note 16)	47,022	67,937
	<u>145,083</u>	<u>240,406</u>

22. Cash generated from operations

	2019 £	2018 £
Net expenditure	(160,066)	(135,520)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	35,118	36,854
Other interest receivable and similar income	(1,173)	(878)
Loss on disposal of tangible fixed assets	2,307	5,810
<i>Changes in:</i>		
Stocks	—	1,428
Trade and other debtors	88,189	(12,338)
Trade and other creditors	(102,443)	(57,006)
	<u>(138,068)</u>	<u>(161,650)</u>

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019 £	2018 £
Not later than 1 year	92,002	87,409
Later than 1 year and not later than 5 years	79,143	92,683
Later than 5 years	—	7,784
	<u>171,145</u>	<u>187,876</u>

24. Related parties

There are no related party transactions during the period (2018: £Nil).