

Registered number: 06423497
Charity number: 1121891 .

James' Place Charity
(A Company Limited by Guarantee)

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2019



James' Place Charity
(A Company Limited by Guarantee)

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James' Place Charity
(A Company Limited by Guarantee)

Reference and Administrative Details
For the Year Ended 31 March 2019

Trustees	Clare Milford Haven Nick Wentworth-Stanley Harry Wentworth-Stanley Dr Victor Chua Prof. Tamar J Thompson OBE
Company registered number	06423497
Charity registered number	1121891
Registered office	Dor Knap House Middle Hill Nr Broadway Worcester Worcestershire WR12 7LA
Executive Director	Ellen O'Donoghue
Independent Examiner	BDO LLP 55 Baker Street London W1U 7EU
Bankers	C Hoare & Co 37 Fleet Street London EC4P 4DQ
Solicitors	Withers LLP 16 Old Bailey London EC4M 7EG

James' Place Charity
(A Company Limited by Guarantee)

Statement From Our Chair
For the Year Ended 31 March 2019

The Chair presents his statement for the year.

We are at a pivotal and exciting point in the development of James' Place and it is pleasing to see how much has been achieved over the last year. Our first centre now has proven results, and we are exploring the feasibility of opening new James' Places in other parts of the UK. In the first instance we aim to open a second James' Place in London in 2020, building on our work in Liverpool and replicating this model. This opportunity for growth will allow us to disseminate our findings in order to extend our reach and support more men, whilst making the case for crisis intervention.

We believe suicide is an avoidable death and have created a place where men in a suicidal crisis are offered a therapeutic intervention. At the heart of James' Place is creating a safe therapeutic environment in which men are cared for and respected. I'm delighted to see the lifesaving powers that James' Place has demonstrated in our first year alone, by supporting over 200 men in crisis. Without rapid access to James' Places' safe and effective intervention we believe these men would remain at risk or be highly vulnerable.

As a Board, we are enormously grateful to all the team in Liverpool working tirelessly to ensure that men who need help can find it at James' Place. We particularly recognise the work of our Centre Manager Jane Boland, who has led the team to the extraordinary results outlined below. I and the other Trustees are awed by the job our therapists do to help the men who come to us, and would like to thank Claire LaRoc, Gill Simpson, Živa Bobek, Clare Chambers and Dave Scott, as well as Katya Clifford, our Centre Co-ordinator, and Joely Fielding our Administrator and Receptionist, for their life-saving work over the past year.

We are also particularly thankful to all of those who have gone to extraordinary efforts to fundraise for us in 2018/19. We recognise the enormous work that goes into organising these events and the personal commitment and sacrifice people make to support our work.

We could not do what we do without the very generous support of a number of donors, and we are enormously grateful for their support.



Nicholas Wentworth-Stanley
Chair

James' Place Charity

(A Company Limited by Guarantee)

Trustees' Report

For the Year Ended 31 March 2019

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2018 to 31 March 2019. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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) as amended by Update Bulletin 1 (effective January 2015).

James' Place

James' Place Charity was set up by Clare Milford Haven and Nick Wentworth-Stanley in 2008 after their twenty-one-year-old son, James, died by suicide ten days after a minor operation. James had no history of mental illness or depression and had sought urgent help for anxiety and suicidal thoughts, but didn't find it.

Clare and Nick set up James' Place to make the experience of finding help as easy as possible and opened the first centre in Liverpool in June 2008. James' Place offers men who are experiencing a suicidal crisis a brief, intensive, therapeutic intervention in a safe environment. This support is free to access and non-residential, offering a person-centred sessions to ensure that the support meets the needs of each individual.

James' Place is the first of its kind in the UK. Its support to men in crisis is vital as suicide is the leading cause of men under 50. Statistics also show that men are three times more likely to die by suicide than women and in our first year we've delivered over 1,000 therapy sessions to men experiencing crisis.

James' Place does not offer longer-term mental health/psychotherapeutic support, but supports the person practically and emotionally through the crisis period, helping them to access any longer-term support they may require via other services. We do not replicate or replace existing statutory services, but instead work closely with the local NHS and wider services to ensure the right men are referred to our service, and have a plan in place for when they leave.

James' Place Charity

(A Company Limited by Guarantee)

Trustees' Report (continued)
For the Year Ended 31 March 2019

Objectives and activities

• Policies and objectives

All our work at James' Place is centred around supporting men aged 18+ who are experiencing suicidal crisis and helping them to find hope for the future.

In addition to the work at James' Place, we help to pursue the following broader objectives::

- To improve access to services for men feeling suicidal or identified as being at high risk of suicide
- To contribute expertise and leadership to national debates on policy and take innovative approaches to suicide prevention
- To build the evidence base in effective suicide prevention, and support research into what makes an individual suicidal
- To increase awareness and knowledge, reduce stigma and help promote understanding of the symptoms and dangers of depression, anxiety and suicide
- To work cooperatively with other suicide charities, working in partnership with agencies and experts.

Achievements and performance

• A shift in symptoms

We have seen significant improvements in the men we have supported, with a shift from severe symptoms to mild. An academic evaluation, carried out by Liverpool John Moores University, is currently underway, and will be published in April 2020. Central to this is the use of the Core 34 Outcome model, which is a validated tool to assess and measure psychological distress. This is completed on each man's arrival at James' Place, in his final session, and by follow up. The initial findings that suggest significant improvements for the men who use James' Place, demonstrates the positive impact that the intervention model is having.

Chris, who was supported by James' Place wrote: *"I've never opened up to anyone like I did with [JP therapist]. She saved my life that day she took me in, a complete stranger. It was unbelievable. I always remember after going to James' Place a couple of times I said to [her] "Why me? Why help me? I'm nobody," to which she replied "Why not! We believe you and others around you believe you are worth helping." That was the first time in a very long time I felt good about my life. That's when I knew I was in the right place and on the right path. I'll be forever grateful to them, without [JP therapist] and the team at James' Place I wouldn't be here today. My parents would have lost their son and my two sons their Dad."*

• James' Place Crisis Text Service: A Partnership with Shout

James' Place are working with Shout, utilising their text service to provide 24/7 mental health crisis support to men. This enables us to provide an alternative option to men in crisis all around the UK, without the need to manage the infrastructure of running a secondary service. This service strengthens our mission to support men that are experiencing suicidal crisis.

James' Place Charity **(A Company Limited by Guarantee)**

Trustees' Report (continued) **For the Year Ended 31 March 2019**

Strategic report (continued)

Achievements and performance (continued)

- **National Suicide Prevention Strategy Advisory Group**

Clare Milford Haven, Founder of James' Place has been working with the National Suicide Prevention Strategy Advisory Group, attending meetings at the House of Commons, with then-Suicide Prevention Minister, Jackie Doyle Price. This work is contributing to a Cross-Government Suicide Prevention Workplan, driving progress to reduce suicides.

- **The Alliance of Suicide Prevention Charities**

The Alliance of Suicide Prevention Charities (TASC) was set up by Clare Milford Haven and Hamish Elvidge in 2010 to improve collaboration amongst charities to ensure funds could be effectively split. A broad range of charities are involved across the UK and meet twice a year for information sharing on key learnings, as well as actions that need to be taken. The learnings from this group have provided key insight for James' Place.

This year TASC has developed a booklet for families that have been bereaved by suicide, which has been provided to local authorities across the whole of the UK. TASC has also played an instrumental role in the National Suicide Prevention Policy in the last year.

TASC has been involved in lobbying for change in the Standard of Proof for suicide inquests. Previously, inconclusive or inaccurate verdicts have been given by Coroners, rather than factually stating that a person has died by suicide. This has been changed to the Civil Standard of Proof to ensure more accurate and honest determinations of suicide are given.

- **Support After Suicide Partnership**

James' Place has been involved in the Support After Suicide partnership through the membership of TASC and co-funds the Executive Lead role. We believe the right support after suicide is crucial as it is a vulnerable time for family and friends, who often receive little to no support and may be at risk of suicide. As a result of this partnership, the government has now committed over £1,000,000 to provide support after suicide to ten areas across England. This support ranges from one-to-one sessions with trained volunteers or counsellors, group support, or signposting to specialist mental health support.

James' Place Charity (A Company Limited by Guarantee)

Trustees' Report (continued) For the Year Ended 31 March 2019

Strategic report (continued)

Achievements and performance (continued)

• Fundraising

James' Place relies entirely on charitable donations and the fundraising efforts of many individuals. The Charity has made a conscious decision not to seek any statutory funding at this stage of our development.

Over 2018/2019, the team worked with a number of dedicated supporters and James' Place has received £601,993 in charitable donations.

James' Place Art

We've worked with young, local artists on a collection of pieces to be displayed in our therapy rooms and communal spaces at our centre in Liverpool. As well as creating a calm and therapeutic atmosphere, the art is for sale to help fundraise for James' Place.

Local and National Fundraisers

We're enormously grateful to have been supported by so many individuals both nationally and locally to fundraise for James' Place. From gigs to marathons, cake sales to bike rides, these dedicated supporters have made our work possible.

Below is a snapshot of some of the fundraising activity that our supporters have completed over the last year:

Nine Mountains

In May 2019, two men took on an extraordinary challenge fundraising for James' Place. They cycled 3,200km across Europe over its toughest mountains in 25 days. This challenge was the equivalent of well over a marathon a day, whilst climbing the height of Mount Everest over five and a half times.

Lands End to John O Groats Bike Ride

Harry Marriott and John Nesbitt cycled from Land's End to John O Groats. This bike ride raised over £28,000 for James' Place. This challenge was a popular fundraiser last year, which was also taken on by Jamie Shakeshaft who raised over £500.

Zurich Lake Swim

Sami Robertson swam an enormous 26km in Lake Zurich in 8 hours 41 minutes and raised over £20,000 for James' Place. An incredible achievement and a huge support in helping with our mission to support men in suicidal crisis.

Advent of Change

James' Place is one of the 24 charities that was selected to be supported by this alternative christmas advent calendar. Each day reveals a new charity that supported by purchasing the calendar. Advent of Change also selected James' Place in 2018, with a total of £2,871 donations being received.

From Marathon's to the World's Toughest Mudder

Charlie Bower has put an enormous effort to support James' Place, taking on over 18 challenges. The final challenge was The World's Toughest Mudder, a 24 hour obstacle in Atlanta where he finished 3rd in a two man team with Kevin Southgate.

James' Place Charity

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Trustees' Report (continued)
For the Year Ended 31 March 2019

Strategic report (continued)

Achievements and performance (continued)

Financial review

• Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

• Reserves policy

The Trustees have reviewed the need for reserves in line with the guidance issued by the Charity Commission. The unrestricted reserves have been generated from income donated in the year, and the Trustee directors have a general policy to maintain reserves at a level which safeguards the organisation against the general difficulties of operating the organisation without sufficient funds. The Board is aware of the legal duty to apply charitable funds within a reasonable time of receiving them and does not keep funds in excess of requirements.

• Principal risks and uncertainties

Key risk to James' Place have been identified in a risk register, with appropriate mitigation, and this is reviewed regularly by Trustees.

Key risks are:

1. Expansion leads to resource and funding gaps, particularly for core funding
2. Lack of investment in core functions leaves the charity vulnerable
3. Divergence from the core model between the centres
4. Reputational risks around client outcomes
5. Staff moves weaken the effectiveness of this small team.

These risks are mitigated by a strong and focused fundraising strategy, an active HR implementation plan and clinical review of the model and its implementation and effectiveness. Trustees are satisfied that these risks are being managed appropriately and will not endanger the sustainability and effectiveness of the Charity.

• Financial risk management objectives and policies

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

James' Place Charity **(A Company Limited by Guarantee)**

Trustees' Report (continued)
For the Year Ended 31 March 2019

Structure, governance and management

- **Constitution**

James' Place Charity is registered as a Charitable Company limited by guarantee and was set up by a Trust deed.

The James Wentworth-Stanley Memorial Fund was created in December 2007. In October 2018 the Charity changes its name to James' Place Charity to be known as James' place. The objects of the Charity are set out in the Memorandum and Articles of Association. Its primary charitable purpose is to reduce suicide in the UK, as well as the stigma around men's mental health. We aim to achieve this by raising awareness of anxiety, depression and suicide amongst young people and by delivering a unique and effective suicide prevention service through James' Place(s), in order to tackle the statistic that suicide is the largest cause of death amongst young men in the United Kingdom.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

- **Policies adopted for the induction and training of Trustees**

The composition of the trustee board is reviewed on an annual basis, along with any training needs. New trustees are offered an induction and training package appropriate to their experience.

- **Pay policy for key management personnel**

A review of pay policy is underway, to be approved by Trustees in January 2020. From this point, an annual pay review will be adopted to ensure equity and fairness.

James' Place Charity (A Company Limited by Guarantee)

Trustees' Report (continued) For the Year Ended 31 March 2019

Plans for future periods

A new James' Place Centre to open in London

Building on the success of our first James' Place, we are now looking to open a new centre in London, to expand our model and reach more men in suicidal crisis.

The aims for the new James' Place are to:

- Roll out our proven intervention for men experiencing a suicidal crisis
- Deliver the intervention free of charge and in response to an identified suicidal crisis
- Replicate our treatment model and continue to build evidence, whilst recognising that serving a different group in a new location may require adjustments
- Reduce suicides in the target population
- Enhance the evidence base in suicide prevention, develop a level of excellence and expertise and share this with the wider suicide prevention community.

The World Run: 6 marathons, 6 continents

In April 2020, a team of four men are taking on 6 marathons, on 6 continents, in 6 days. They're hoping to raise £175,000 and will be hosting a fundraising dinner in December 2019 to kickstart this target. They selected James' Place as they wanted to pick a charity where they could have a big impact and these funds will make a significant difference in helping to launch our new centre in London.

Masters Module - Suicide Prevention: A Psychosocial Approach

James' Place is working with Liverpool John Moores University to develop a Masters Module, Suicide Prevention: a Psychosocial Approach. The module is being developed in collaboration with the Faculty of Nursing and Allied Health and will be undertaken as either a stand-alone CPD module or as part of a Masters Level course in Nursing. The course aims to develop the skills and knowledge of learners enabling them to disseminate the latest research and practice guidance in their own workplace.

PHD Research: The Feasibility and Efficacy of the James' Place Brief Psychological Therapeutic Model among Men in Suicide Crisis

This study will provide information on the outcomes and impact of the intervention currently being implemented within the Liverpool site. Alongside this, it will provide information that may be useful when applying the innovative model at other James' Places and more widely within the field of suicide prevention.

The study findings will contribute to the field of suicide research of new innovative ways to treat men in suicidal crisis. These will be shared internally with James' Place and among the wider community, both lay and scientific, orally and through written reports and peer-reviewed published papers.

Approved by order of the members of the board of Trustees on *20th December 2019* and signed on their behalf by:



Nicholas Wentworth-Stanley

James' Place Charity
(A Company Limited by Guarantee)

Statement of Trustees' responsibilities
For the Year Ended 31 March 2019

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

James' Place Charity
(A Company Limited by Guarantee)

Independent Examiner's Report
For the Year Ended 31 March 2019

Independent Examiner's Report to the Trustees of James' Place Charity ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2019.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.


Mark Sykes

Chartered Accountant, ICAEW

Manchester, UK

Date: 20th December 2019

James' Place Charity
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 March 2019

	Note	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income from:				
Donations and legacies	4	607,840	607,840	278,268
Investments	5	2,370	2,370	970
Total income		610,210	610,210	279,238
Expenditure on:				
Raising funds	6	30,468	30,468	46,025
Charitable activities	8	392,980	392,980	159,988
Total expenditure		423,448	423,448	206,013
Net movement in funds		186,762	186,762	73,225
Reconciliation of funds:				
Total funds brought forward		1,519,899	1,519,899	1,446,674
Net movement in funds		186,762	186,762	73,225
Total funds carried forward	16	1,706,661	1,706,661	1,519,899

The notes on pages 15 to 27 form part of these financial statements.

James' Place Charity
(A Company Limited by Guarantee)
Registered number: 06423497

Balance Sheet
As at 31 March 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets			371,999		144,387
	13		<u> </u>		<u> </u>
Current assets					
Debtors	14	3,296		3,596	
Cash at bank and in hand		1,367,709		1,420,667	
		<u> </u>		<u> </u>	
		1,371,005		1,424,263	
Creditors: amounts falling due within one year	15	(36,343)		(48,751)	
		<u> </u>		<u> </u>	
Net current assets			1,334,662		1,375,512
			<u> </u>		<u> </u>
Total net assets			1,706,661		1,519,899
			<u> </u>		<u> </u>
Charity funds					
Unrestricted funds					
General funds	16	1,706,661		1,519,899	
		<u> </u>		<u> </u>	
Total unrestricted funds	16		1,706,661		1,519,899
			<u> </u>		<u> </u>
Total funds			1,706,661		1,519,899
			<u> </u>		<u> </u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 20th December 2019 and signed on their behalf by:


Nicholas Wentworth-Stanley

The notes on pages 15 to 27 form part of these financial statements.

James' Place Charity
(A Company Limited by Guarantee)

Statement of Cash Flows
For the Year Ended 31 March 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash used in operating activities	18	209,970	117,302
Cash flows from investing activities			
Dividends, interests and rents from investments	5	2,370	970
Purchase of tangible fixed assets	13	(265,298)	(114,590)
Net cash used in investing activities		(262,928)	(113,620)
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the year		(52,958)	3,682
Cash and cash equivalents at the beginning of the year		1,420,667	1,416,985
Cash and cash equivalents at the end of the year	19	1,367,709	1,420,667

The notes on pages 15 to 27 form part of these financial statements

James' Place Charity

(A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 March 2019

1. General information

The Charity is a company limited by guarantee, registered in England and Wales. The Charitable Company does not have share capital and each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation. The registered address of the Charity is given on the Reference and Administrative Details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

James' Place Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the Income, it is probable that the income will be received and the amount of the Income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

James' Place Charity (A Company Limited by Guarantee)

Notes to the Financial Statements For the Year Ended 31 March 2019

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold property	-	10%
Fixtures and fittings	-	15%
Computer equipment	-	33%

2.7 Debtors

Other debtors are recognised at the settlement amount after any trade discount offered.

James' Place Charity

(A Company Limited by Guarantee)

Notes to the Financial Statements **For the Year Ended 31 March 2019**

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the Charity has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in other creditors as a liability in the statement of financial position. The assets of the plan are held separately from the company in independently administered funds.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The Trustees do not consider there to have been any significant areas of estimates or judgements involved in the preparation of these financial statements.

4. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations			
Appeals and donations	601,993	601,993	138,074
Gift aid reclaimed	5,847	5,847	2,237
	<u>607,840</u>	<u>607,840</u>	<u>140,311</u>
Grants	-	-	137,957
Total 2019	<u><u>607,840</u></u>	<u><u>607,840</u></u>	<u><u>278,268</u></u>
Total 2018	<u><u>278,268</u></u>	<u><u>278,268</u></u>	

5. Investment income

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Interest receivable on bank deposits	2,370	2,370	970
	<u><u>2,370</u></u>	<u><u>2,370</u></u>	<u><u>970</u></u>

Interest receivable was unrestricted in the current and prior year.

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Notes to the Financial Statements
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6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Costs of raising voluntary income	15,468	15,468	46,025
Costs of raising voluntary income - wages and salaries	15,000	15,000	-
	<u>30,468</u>	<u>30,468</u>	<u>46,025</u>

Expenditure on raising funds was unrestricted in the current and prior year.

7. Analysis of grants

	Grants to Institutions 2019 £	Total funds 2019 £	Total funds 2018 £
Total 2019	10,000	10,000	62,133
Total 2018	<u>62,133</u>	<u>62,133</u>	

All grants were unrestricted in the current and prior year.

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7. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

Name of institution	2019 £	2018 £
Worcestershire Foundation	-	5,000
Nightline Association	-	5,000
Student Minds	-	20,000
University of Liverpool	-	2,519
Campaign against living miserably (CALM)	-	7,500
University of London	-	1,500
The Samaritans	-	114
St Martins PCC	-	500
Universities UK	-	10,000
University of Worcester	-	10,000
Police Commissioners - Time To Talk	1,500	-
Support After Suicide Partnership (SASP)	8,500	-
	10,000	62,133

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Centre construction project	392,980	392,980	159,988
Total 2018	159,988	159,988	

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9. Analysis of expenditure by activities

	Activities undertaken directly 2019 £	Grant funding of activities 2019 £	Support costs 2019 £	Total funds 2019 £	Total funds 2018 £
Centre construction project	269,910	10,000	113,070	392,980	159,988
Total 2018	84,131	62,133	13,724	159,988	

Analysis of direct costs

	Total funds 2019 £	Total funds 2018 £
Staff costs	123,342	61,092
Depreciation	37,578	-
Rent and rates	5,675	7,962
Insurance	4,417	8,108
Staff training	753	120
Staff recruitment	248	325
Computer software maintenance costs	9,995	6,524
Travel	5,031	-
Repairs and maintenance	51,628	-
Marketing	1,245	-
Office expenses	10,754	-
Subscriptions	1,785	-
Telephone and internet	1,679	-
Consultancy	5,588	-
Academic evaluation	9,192	-
Other direct	1,000	-
	269,910	84,131

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Notes to the Financial Statements
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9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2019 £	Total funds 2018 £
Staff costs	27,668	-
Depreciation	108	-
Rent and rates	8,352	-
Computer software maintenance costs	1,999	-
Travel	9,034	9,169
Marketing	1,245	-
Consultancy	24,223	-
Finance and admin	7,586	771
Other support	920	1,198
Governance costs	31,935	2,586
	<u>113,070</u>	<u>13,724</u>

Governance costs include independent examination fees, legal and professional fees, payroll costs, human resource costs and travel and subsistence costs.

During the year the first James' Place centre was opened.

10. Independent examiner's remuneration

	2019 £	2018 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,200</u>	<u>2,160</u>

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11. Staff costs

	2019 £	2018 £
Wages and salaries	150,427	57,490
Social security costs	12,000	3,464
Contribution to defined contribution pension schemes	3,583	138
	<u>166,010</u>	<u>61,092</u>

The average number of persons employed by the Charity during the year was as follows:

	2019 No.	2018 No.
Employees	<u>5</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits of the key management personnel of the charity were £60,000 (2018 - £36,973).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 March 2019, expenses totalling £5,123 were reimbursed or paid directly to 3 Trustees (2018 - £3,894 to 3 Trustees) in relation to general expenses incurred on the Charity's behalf.

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For the Year Ended 31 March 2019

13. Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2018	83,176	61,211	-	144,387
Additions	174,505	87,424	3,369	265,298
At 31 March 2019	<u>257,681</u>	<u>148,635</u>	<u>3,369</u>	<u>409,685</u>
Depreciation				
Charge for the year	19,638	17,401	647	37,686
At 31 March 2019	<u>19,638</u>	<u>17,401</u>	<u>647</u>	<u>37,686</u>
Net book value				
At 31 March 2019	<u><u>238,043</u></u>	<u><u>131,234</u></u>	<u><u>2,722</u></u>	<u><u>371,999</u></u>
At 31 March 2018	<u><u>83,176</u></u>	<u><u>61,211</u></u>	<u><u>-</u></u>	<u><u>144,387</u></u>

14. Debtors

	2019 £	2018 £
Due within one year		
Other debtors	3,296	3,596
	<u>3,296</u>	<u>3,596</u>

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15. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	15,875	46,553
Other taxation and social security	11,244	445
Other creditors	2,039	83
Accruals and deferred income	7,185	1,670
	<u>36,343</u>	<u>48,751</u>

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General funds	<u>1,519,899</u>	<u>610,210</u>	<u>(423,448)</u>	<u>1,706,661</u>

Statement of funds - prior year

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General funds	<u>1,446,674</u>	<u>279,238</u>	<u>(206,013)</u>	<u>1,519,899</u>

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For the Year Ended 31 March 2019

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	371,999	371,999
Current assets	1,370,684	1,370,684
Creditors due within one year	(36,022)	(36,022)
Total	<u><u>1,706,661</u></u>	<u><u>1,706,661</u></u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	144,387	144,387
Current assets	1,424,263	1,424,263
Creditors due within one year	(48,751)	(48,751)
Total	<u><u>1,519,899</u></u>	<u><u>1,519,899</u></u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	<u>186,762</u>	<u>73,225</u>
Adjustments for:		
Depreciation charges	37,686	-
Investment income	(2,370)	(970)
Decrease/(increase) in debtors	300	(2,032)
Increase/(decrease) in creditors	(12,408)	47,079
Net cash provided by operating activities	<u><u>209,970</u></u>	<u><u>117,302</u></u>

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19. Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	1,367,709	1,420,667
Total cash and cash equivalents	1,367,709	1,420,667

20. Capital commitments

	2019 £	2018 £
Contracted for but not provided in these financial statements		
Leashold improvements	-	150,000

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,583 (2018 - £138). Contributions of £1,718 (2018 - £83) were payable to the fund at the reporting date.

22. Related party transactions

There were no related party transactions in the current or prior year.