REAL AID

England & Wales · Charity number 1089316

Details

Status	Registered
Legal form	Charitable company
Company number	04244870
Registered	2001-11-13
Register	View on the Charity Commission register

Contact

Address	Units 4-6 Riverside Works Hull Bridge Road Beverley North Humberside HU17 9RT
Phone	01482880660
Email	admin@realaid.org.uk
Website	www.realaid.org.uk

Activities

Objects: TO ADVANCE EDUCATION WORLDWIDE AND FOR THE PUBLIC BENEFIT TO RELIEVE PERSONS AND IN PARTICULAR CHILDREN WHO ARE SUFFERING SICKNESS, NEED, HARDSHIP OR DISTRESS ANYWHERE IN THE WORLD AS A RESULT OF FAMINE, DROUGHT, FLOOD, WAR OR ANY OTHER CALAMITY

Activities: To advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Bulgaria
- Moldova
- Netherlands
- Romania
- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£351,433	£372,525	-	-
2024-07-31	£347,099	£388,821	-	-
2023-07-31	£345,305	£338,996	-	-
2022-07-31	£304,634	£287,414	-	-
2021-07-31	£304,455	£286,962	-	-
2020-07-31	£335,090	£285,756	-	-

Trustees

Name	Role	Appointed
BARBARA RAINE		2016-03-26
JONATHAN RAINE		2014-08-01
SAMUEL HART		2014-08-01

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REAL AID

England & Wales - Charity number 1089316

Accounts

Docusign Envelope ID: 15AFD03B-F429-4EA2-BC99-5035219AFCAC

Forrester Boyd
CHARTERED ACCOUNTANTS

Forrester Boyd Robson Limited
Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
HU17 0RT

Tel: 01482 889400
Fax: 01482 889444
beverley@forrester-boyd.co.uk
forrester-boyd.co.uk

Your Ref:
Our Ref: MB/REA4518/AJG

Private and Confidential
Real Aid
Unit 4-8
Riverside Works
Hull Bridge Road
Tickton
HU17 9RT

24 March 2026

Dear Jonathan

Real Aid
Accounts for the year ended 31 July 2025

Please now find enclosed herewith various documents that require your approval and signature as follows:

1. Full Statutory Accounts

I should be grateful if you would review the enclosed and sign on the Trustees report (page 7), the Statement of Trustees' Responsibilities (page8).

Please could you also sign the Balance Sheet on page 12 and then return to me.

Please note that these Accounts need to be at Companies House by 30 April 2026. Failure to file Accounts on time will result in an automatic penalty of £150 being imposed on the company. Forrester Boyd Robson will not be held responsible for any fine imposed if these Accounts are not received at Companies House by the deadline date.

4. Letter of Representation

I should be grateful if you would read through this letter and, providing you are satisfied with the contents, please would you sign on page 2, where indicated.

I look forward to hearing from you.

Yours sincerely

DocuSigned by:
Mike Beckett
A4A35CBF565445D...

Mike Beckett
Director
m.beckett@forrester-boyd.co.uk

Forrester Boyd is a trading name of Forrester Boyd Robson Limited. **Forrester Boyd Robson Limited** is a company incorporated in England and Wales. Company Number 08370127. VAT Registration Number GB 157 5233 06.
Registered office: Kingfisher Court, Plaxton Bridge Road, Woodmansey, Beverley, HU17 ORT.
A list of directors is available at the registered office address.

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Company registration number: 4244870
Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Rebecca Triffitt MAAT
Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

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Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officer	Mrs Abigail Killick
	Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker
	Mr Jonathan Raine, Chair
	Mr William (Samuel) Hart
	Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT
Charity Registration Number	1089316
Company Registration Number	4244870
	The charity is incorporated in England and Wales.
Solicitors:	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Chartered Accountants Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Rebecca Triffitt MAAT Practice Accountant of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

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Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2025.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The Trustees would like to thank all the volunteers that help in our shops and at the warehouse. They are a valuable part of our team, and their hard work and commitment is very much appreciated. We would also thank the private and public companies and the general public for the generous donations that have contributed this year to help Real Aid carry out its work. We draw particular attention to the local churches and supermarkets in Bridlington.

The Trustees would also wish to thank all our staff and shop managers for their loyalty and their continuing hard work for Real Aid. This has not gone unnoticed.

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Real Aid

Trustees' Report

Achievements and performance

The trustees are pleased to present the report for the financial year of 2024/25. Our shops are extremely important and integral to the success of Real Aid, this year has been extremely challenging with the UK High Street struggling throughout the retail trade, we have experienced a fall in trade in some of our shops. While this trend is of concern, the management and staff are working hard to restructure and improve sales that these challenges bring.

Foodbanks

Our foodbank in Bridlington is longstanding and been running since 2009. It is still vital part of the community, we sadly continue have a steady stream of vulnerable people coming through our doors. Alarmingly, many of these are single homeless men arriving weekly, who are advised by the local authority to come to us for assistance of not just for food but also for basic commodities such as toiletries, warm clothing, tents, and sleeping bags due to the lack of suitable housing especially in Bridlington where sleeping rough is unfortunately common.

We were once again also able to give Christmas toys to Real Aid's Partners and those with children on the foodbank thanks to generous private and public donations and all our foodbank recipients received a Christmas hamper which were received with delight. Real Aid is thankful to all those members of the public and church groups for their help.

There has been an increase of partnerships this year from various regions of in Hull, the East Riding, and Bridlington requesting help and we are pleased to be able to give them the support required and continue enabling to reach many families in need, with hygiene products, food and fresh bread.

The delivery of fresh bread to schools has enabled every pupil in school have something to eat before the start of the school day.

Real Aid has been able to supply and support the following Partners:

The Vulcan Training Centre (Hull)
Lonsdale Centre (Hull)
Giroscope (Hull)
Unity in the Community (Hull)
Eternal Benefits (Hull)
Cherry Tree Centre (Beverley)
Love Driffield (Driffield)
East Yorkshire Foot Bank
New Pasture Lane community Centre (Bridlington)
Burlington School Breakfast Club (Bridlington)
Emmanuel Church (Bridlington)
Hilderthorpe School (Bridlington)
Salvation Army (Bridlington)
Kids Corner Nursery (Bridlington)
Real Aids own Foodbank

Furniture re-use scheme

The furniture and re-use scheme continues to be extremely popular. Real Aid has been able to supply a wide variety of furniture and household packs (especially beds for children), for those in need across the East Riding County.

Real Aid has been able to serve vulnerable and marginalised families as well as those fleeing domestic violence. Real Aid has helped to re-house the homeless helping them to restart their lives and settle into a safe environment. (It is sad reflection on today's society that so many families are still in need, especially those with children.)

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Trustees' Report

The majority of our referrals are from the Local Authority, Social Services, church members and children's centres and at times from private individuals; we aim to provide help wherever possible. As mentioned earlier, homelessness is on the increase and we have been able to supply tents, sleeping bags and food to those who find themselves in this unfortunate and desperate place.

There is no doubt Real Aid has seen a change in business, the closure of so many retail shops on the High Street is creating a damaging effect on footfall and a change in the way we all shop. Fortunately, despite this we maintain a very loyal customer base and each of our shops cater individually for the customers in their area, one shop is extremely popular for collectable items while our furniture shop has customers traveling quite a distance to furnish their homes and we receive many lovely and positive comments for our customers.

The commitment and determination of our managers and staff is noted by the Trustees; together we are working to meet the challenges facing the charity in difficult and changing times and continue to provide the support that is asked. The trustees also thank Abigail and Lindsay for their hard work and leadership and look forward to working with them in the coming year.

Financial review

During the period ended 31 July 2025, total funding received of £351,433 compared to total expenditure of £372,525, a deficit of £21,092.

At 31 July 2025 the net book value of fixed assets was £2,510 and movements in tangible fixed assets are shown in note 13 to the financial statements. The charity has genereal unrestricted funds in deficit of £6,960 and general restricted funds in deficit of £Nil.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

The constitution of the charity states that there must be at least three trustees and the maximum number of charity trustess is seven.

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Real Aid

Trustees' Report

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.

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Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 10 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity’s policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity’s principal financial assets are bank balances and cash, which the charity’s risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

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Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Disclosure of information to Independent Examiner
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23 March 2026 and signed on its behalf by:

Signed by:
Jonathan Raine
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Mr Jonathan Raine
Trustee

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Real Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Real Aid 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23 March 2026 and signed on its behalf by:

Signed by:
Jonathan Raine
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Mr Jonathan Raine
Trustee

Docusign Envelope ID: 15AFD03B-F429-4EA2-BC99-5035219AFCAC

Real Aid

Independent Examiner's Report to the trustees of Real Aid ('the Company')

I report on the accounts of Real Aid for the year ended 31 July 2025, which are set out on pages 10 to 23.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have the following concerns 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.

• Payments of PAYE for the Charity have not been made, £4,869 was owed to HMRC at the year end. There is a now a total of £11,426 outstanding, which continues to increase.
• The Charity has negative unrestricted reserves and an overall negative balance sheet and is therefore insolvent, were HMRC to request all the outstanding PAYE to be paid the Charity would not be able settle this debt.
• There was only £1,016 in the bank at the year end, which wasn't enough to cover employees pay costs for July.

Signed by:
Rebecca Triffitt
971DD3B0731B4AC...

Rebecca Triffitt MAAT
Chartered Institute of Managment Accountants

Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

24 March 2026

Independent Examiner's Statement

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Real Aid

Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	119,132	-	119,132
Other trading activities	4	232,162	-	232,162
Investment income	5	139	-	139
Total income		351,433	-	351,433
Expenditure on:				
Raising funds	6	(289,193)	(213)	(289,406)
Charitable activities	7	(83,119)	-	(83,119)
Total expenditure		(372,312)	(213)	(372,525)
Net expenditure		(20,879)	(213)	(21,092)
Transfers between funds		1,081	(1,081)	-
Net movement in funds		(19,798)	(1,294)	(21,092)
Reconciliation of funds				
Total funds brought forward		12,838	1,294	14,132
Total funds carried forward	19	(6,960)	-	(6,960)

The notes on pages 13 to 23 form an integral part of these financial statements.

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Real Aid

Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	95,589	-	95,589
Other trading activities	4	251,203	-	251,203
Investment income	5	307	-	307
Total income		347,099	-	347,099
Expenditure on:				
Raising funds	6	(297,395)	(1,280)	(298,675)
Charitable activities	7	(91,426)	-	(91,426)
Total expenditure		(388,821)	(1,280)	(390,101)
Net expenditure		(41,722)	(1,280)	(43,002)
Net movement in funds		(41,722)	(1,280)	(43,002)
Reconciliation of funds				
Total funds brought forward		54,560	2,574	57,134
Total funds carried forward	19	12,838	1,294	14,132

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 19.

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Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,510	8,557
Current assets			
Debtors	14	9,337	15,899
Cash at bank and in hand		1,085	3,654
		10,422	19,553
Creditors: Amounts falling due within one year	15	(19,892)	(12,563)
Net current (liabilities)/assets		(9,470)	6,990
Total assets less current liabilities		(6,960)	15,547
Creditors: Amounts falling due after more than one year	16	-	(1,415)
Net (liabilities)/assets		(6,960)	14,132
Funds of the charity:			
Restricted income funds			
Restricted funds		-	1,294
Unrestricted income funds			
Unrestricted funds		(6,960)	12,838
Total funds	19	(6,960)	14,132

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

• The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 23 March 2026 and signed on their behalf by:

Signed by:
Jonathan Raine
6AD909CC1FBC48F...
Mr Jonathan Raine
Trustee

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1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Basis of preparation
Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern
After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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.

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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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% straight line
Motor vehicles	25% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	33,727	33,727	5,946
Grants, including capital grants;			
Government grants	4,934	4,934	4,998
Gifts in kind	80,471	80,471	84,645
	119,132	119,132	95,589

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Trading income;			
Shop income from sale of donated goods and services	232,162	232,162	251,203
	232,162	232,162	251,203

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	139	139	307

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6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted			
	General	Restricted	Total 2025	Total 2024
	£	£	£	£
Office costs	10,690	-	10,690	9,869
Charity shops	59,964	-	59,964	60,372
Warehouse	23,393	-	23,393	23,172
Depreciation, amortisation and other similar costs	5,834	213	6,047	11,046
Other direct costs of activities for generating funds	180	-	180	598
Allocated support costs	4,009	-	4,009	6,116
Staff Costs	178,268	-	178,268	178,703
Governance costs	6,855	-	6,855	8,799
	289,193	213	289,406	298,675

7 Expenditure on charitable activities

	Unrestricted		
	General	Total 2025	Total 2024
	£	£	£
Donation & distribution goods in kind	80,471	80,471	84,645
Direct Aid	2,648	2,648	6,781
	83,119	83,119	91,426

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8 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted General £	Total 2025 £	Total 2024 £
Audit fees			
Other fees paid to accountant	4,678	4,678	4,236
Independent examiner fees			
Other fees paid to examiners	700	700	675
Other governance costs	1,477	1,477	3,888
Allocated support costs	4,009	4,009	6,116
	10,864	10,864	14,915

Allocated support costs breakdown:

Telephone expenses £2,673 (2024 - £2,333)
Sundry expenses £1,336 (2024 - £3,783)
Total £4,009 (2024 - £6,116)

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	170,032	171,486
Social security costs	5,478	4,390
Pension costs	2,758	2,827
	178,268	178,703

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of persons employed	11	11

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Contributions to the employee pension schemes for the year totalled £2,758 (2024: £2,827)

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

	2025 £	2024 £
Other fees to examiners		
The examining of accounts of any associate of the charity	700	675

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2024	5,477	42,446	47,923
At 31 July 2025	5,477	42,446	47,923
Depreciation			
At 1 August 2024	3,062	36,304	39,366
Charge for the year	935	5,112	6,047
At 31 July 2025	3,997	41,416	45,413
Net book value			
At 31 July 2025	1,480	1,030	2,510
At 31 July 2024	2,415	6,142	8,557

14 Debtors

	2025 £	2024 £
Prepayments	4,691	6,587
VAT recoverable	1,646	6,312
Other debtors	3,000	3,000
	9,337	15,899

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15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	49
Hire purchase and finance leases	1,415	5,605
Other taxation and social security	4,869	1,643
Other creditors	5,466	1,184
Accruals	8,142	4,082
	19,892	12,563

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2025 £	2024 £
Hire purchase and lease contracts	1,415	5,605

The hire purchase obligations are secured on the asset which they relate to.

16 Creditors: amounts falling due after one year

	2025 £	2024 £
Hire purchase and finance leases	-	1,415

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2025 £	2024 £
Hire purchase and lease contracts	-	1,415

The hire purchase obligations are secured on the asset which they relate to.

17 Pension and other schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,758 (2024: £2,827).

18 Commitments

Capital commitments
Committments relating to various land & buildings leases up to 5 years totalling £59,964 (2024 - £59,604).

The total amount contracted for but not provided in the financial statements was £Nil (2024 - £Nil).

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Real Aid

Notes to the Financial Statements for the Year Ended 31 July 2025

19 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2025 £
Unrestricted					
General	12,838	351,433	(372,312)	1,081	(6,960)
Restricted	1,294	-	(213)	(1,081)	-
Total funds	14,132	351,433	(372,525)	-	(6,960)

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2024	Transfers	Resources expended	Balance at 31 July 2025
Local Community Aid for Brexit Preparations	1,294	(1,081)	(213)	-
Total Restricted Funds	1,294	(1,081)	(213)	-

Local Community Aid for Brexit Preparations
Restricted funds relate to funding from East Riding of Yorkshire Council to provide food parcels to individuals in need.

Transfer of £1,081 made to unrestricted funds. Restricted costs spent in previous years accounts not recorded at the time.

Comparative information in respect of the preceding period is as follows.

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted				
General	54,560	347,099	(388,821)	12,838
Restricted	2,574	-	(1,280)	1,294
Total funds	57,134	347,099	(390,101)	14,132

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20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2025 £
Tangible fixed assets	2,510	2,510
Current assets	10,422	10,422
Current liabilities	(19,892)	(19,892)
Total net assets	(6,960)	(6,960)

21 Analysis of net funds

	At 1 August 2024 £	Cash flow £	At 31 July 2025 £
Cash at bank and in hand	3,654	(2,569)	1,085
Finance leases and hire purchase contracts	(7,020)	5,605	(1,415)
Net debt	(3,366)	3,036	(330)

22 Related party transactions

During the year the charity made the following related party transactions:

Mrs A Killick and Mr L Killick (related to Barbara Raine and Jonathan Raine (Trustees)
During the year remuneration was paid to Mrs A Killick £28,571 (2024 - £30,094) and Mr L Killick £32,718 (2024 - £30,094).

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Forrester Boyd Robson Limited
Kingfisher Court
Plaxton Bridge Road
Woodmansey
HU17 0RT

Real Aid
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

Dear Sirs

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with the charitable company's financial statements for the year ended 31 July 2025. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 15 January 2025, under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) FRS 102 Section 1A, for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your accounts preparation. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested.

2. **Loans and Arrangements**

The charitable company has not granted any advances or credits to, or made guarantees on behalf of directors, other than those disclosed in the financial statements.

3. **Transactions with Related Parties**

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

4. Financial Commitments

The charitable company had no material financial or capital commitments which have not been provided for or noted in the accounts.

5. Subsequent Events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

6. Assets, Liabilities and Contingencies

The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.

We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

There were no material contingent gains at the balance sheet date.

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All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

7. Laws and Regulations

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

8. Fixed Assets

Depreciation rates applied to tangible fixed assets are considered appropriate to reduce the assets to their estimated residual value at the end of their estimated useful lives.

All fixed assets, stock and other assets are considered to be adequately and appropriately insured.

9. Debtors

All amounts shown within debtors are expected to be fully recoverable.

10. Creditors

Adequate provision has been made in the financial statements for all material creditors and liabilities known to the directors and the charity.

11. Going Concern

The directors recognise that there is significant concern over the ability of the charitable company to continue as a going concern due to the net current liabilities of £9,470 and the insolvent balance sheet of £6,960.

The directors have a reasonable expectation that the company's financial position will improve and the directors and trustees have confirmed they will continue to support the company and as a result the financial statements have been prepared on a going concern basis.

12. Grants and Donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

Restricted grants and donations are as follows/listed overleaf.

13. Funds

We confirm the following fund balances at the year are correct and complete:

Unrestricted funds:	£-6,960
Restricted funds:	£Nil

14. Assumptions and estimates

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

We acknowledge our legal responsibilities regarding disclosure of information to you as accountants and confirm that so far as we are aware, there is no relevant accounts information needed by you in connection with preparing your accounts report of which you are unaware.

Each director has taken all the steps that he ought to have taken as a director in order to make themself aware of any relevant accounts information and to establish that you are aware of that information.

Yours faithfully: ..... Signed by: Jonathan Raine 6AD909CC1FBC48F...

Signed on behalf of the board of trustees

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Jonathan Raine jonathanraine@yahoo.com Security Level: Email, Account Authentication (None)	Signed by: Jonathan Raine 6AD909CC1FBC48F... Signature Adoption: Pre-selected Style Using IP Address: 5.69.52.14	Sent: 24-Mar-2026 | 12:22 Resent: 26-Mar-2026 | 11:39 Viewed: 27-Mar-2026 | 18:32 Signed: 27-Mar-2026 | 18:32
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Rebecca Triffitt Rebecca.triffitt@phoenixabc.co.uk Security Level: Email, Account Authentication (None)	Signed by: Rebecca Triffitt 971DD5B0731B4AC... Signature Adoption: Pre-selected Style Using IP Address: 5.198.62.159	Sent: 27-Mar-2026 | 18:33 Viewed: 30-Mar-2026 | 15:04 Signed: 30-Mar-2026 | 15:13
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Intermediary Delivery Events	Status	Timestamp

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From time to time, Forrester Boyd (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

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Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

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You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
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To contact us by email send messages to: a.spencer@forrester-boyd.co.uk
To contact us by paper mail, please send correspondence to:
Forrester Boyd
26 South St Marys Gate
Grimsby, DN31 1LW

To advise Forrester Boyd of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at info@forrester-boyd.co.uk and in the body of such request you must state: your previous email address, your new email address. Please confirm your Full Name, Address, Date of Birth and old email address so that we can confirm it is you as well as the new email address you would like to use.

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To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to info@forrester-boyd.co.uk and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will not charge for paper copies

To withdraw your consent with Forrester Boyd

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to a.spencer@forrester-boyd.co.uk and in the body of such request you must state your email, full name, mailing address, and telephone number. Please confirm your Full Name, Address, Date of Birth and email address so that we can confirm it is you who wishes to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process as we will need to send you things through the postal system..

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The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: https://support.docusign.com/guides/signer-guide-signing-system-requirements.

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
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- Until or unless you notify Forrester Boyd as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made

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REAL AID

England & Wales - Charity number 1089316

Accounts

Company registration number: 4244870

Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Rebecca Triffitt MAAT
Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officer	Mrs Abigail Killick
	Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker
	Mr Jonathan Raine, Chair
	Mr William Hart
	Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT
Charity Registration Number	1089316
Company Registration Number	4244870
	The charity is incorporated in England and Wales.
Solicitors:	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Chartered Accountants Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Rebecca Triffitt MAAT Practice Accountant of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2024.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work.

Real Aid

Trustees' Report

Achievements and performance

The trustees are pleased to present the report for the financial year of 2023/24. The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team, and their hard work and commitment is very much appreciated. We would also like to thank the general public, private and national companies, for the generous donations that have contributed this year to help Real Aid carry out its work, particularly local churches and supermarkets in Bridlington.

The trustees would like to thank our shop managers for their loyalty and their continuing hard work for Real Aid, which does not go unnoticed. Our shops are extremely important and an integral part to the success of Real Aid, this year has been particularly challenging with the high street struggling throughout the retail trade, we have for the first time had a slight downward trend in trade overall. Management and staff are working hard to rise to the new challenges this brings.

Foodbanks

Our foodbank in Bridlington is longstanding and has been running since 2009. It is sad that it is still vital to so many, this year we have seen an increase of those families struggling and in particular single homeless men to make ends meet, not just with food but also basic commodities such as toiletries and warm clothing. We were once again also able to give Christmas Toys to all those with children on the foodbank thanks to a generous private donation and all our foodbank recipients received a Christmas hamper. Real Aid is thankful to all those members of the public and church groups who regularly donate food and toiletries in these hard times.

There has been an increase of partners this year from various regions within Hull and the East Riding, requesting help and we are pleased to be able to give them the support required and continue enabling to reach many families in need, with food, fresh bread and hygiene products including:

The Vulcan Training Centre (Hull)
Lonsdale Centre (Hull)
Kids' Corner Nursery
Salvation Army
Giroscope (Hull)
Boulevard Venn Academy (schoolgirls mums centre)
Unity in the Community (Hull)
Cherry Tree Centre, Beverley
Market Weighton foodbank
Pocklington food bank
Love Driffield
New Pasture Lane community Centre (Bridlington)
Burlington School Breakfast Club (Bridlington)
Emmanuel Church (Bridlington)
Real Aids own Foodbank

Furniture re-use scheme

The furniture re-use scheme continues to be extremely popular, with this year seeing an increase in suppling a wide variety of furniture including household packs to those in need across the East Riding County, especially the vulnerable and marginalise families as well as those fleeing domestic violence and the homeless, helping them to restart their lives and settle into a safe environment. It is a sad reflection on today's society that so many families are still struggling, especially those with children. Many of our referrals are from the local authority, social services, church members and children's centres and at times from private individuals; we aim to provide help wherever possible. Homelessness is on the increase and we have been able to supply tents, sleeping bags and food to those who find themselves in this unfortunate and desperate place. This has reflected that our GIK has seen an increased by 30%.

Real Aid

Trustees' Report

There is no doubt Real Aid is seeing a change in business, with the closure of more retail shops on the high street creating more footfall is challenging, we are delighted that despite this we have and maintain a loyal customer base. The commitment and determination of all our staff is noted by the Trustees
and they especially thank Abi and Lindsay for their leadership, the trustees feel positive that the charity is in a reasonably good position to continue its aims in helping all those who come to Real Aid finding themselves requiring some extra support in life.

Financial review
During the period ended 31 July 2024, total funding received of £347,099 compared to total expenditure of £390,101, a deficit of £43,002.

At 31 July 2024 the net book value of fixed assets was £8,557 and movements in tangible fixed assets are shown in note 13 to the financial statements. The charity has general unrestricted funds in surplus of £12,838 and genreal restricted funds in surplus of £1,294.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

The constitution of the charity states that there must be at least three trustees and the maximum number of charity trustess is seven.

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.

Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 10 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity’s policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity’s principal financial assets are bank balances and cash, which the charity’s risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Disclosure of information to Independent Examiner
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 25 April 2025 and signed on its behalf by:

.....
Mr Jonathan Raine
Trustee

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Real Aid 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 April 2025 and signed on its behalf by:

.....
Mr Jonathan Raine
Trustee

Real Aid

Independent Examiner's Report to the trustees of Real Aid ('the Company')

I report on the accounts of Real Aid for the year ended 31 July 2024, which are set out on pages 9 to 20.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

.....
Rebecca Triffitt MAAT
Chartered Institute of Managment Accountants

Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

25 April 2025

Independent Examiner's Statement

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	95,589	-	95,589
Other trading activities	4	251,203	-	251,203
Investment income	5	307	-	307
Total income		347,099	-	347,099
Expenditure on:				
Raising funds	6	(297,395)	(1,280)	(298,675)
Charitable activities	7	(91,426)	-	(91,426)
Total expenditure		(388,821)	(1,280)	(390,101)
Net expenditure		(41,722)	(1,280)	(43,002)
Net movement in funds		(41,722)	(1,280)	(43,002)
Reconciliation of funds				
Total funds brought forward		54,560	2,574	57,134
Total funds carried forward	19	12,838	1,294	14,132

The notes on pages 12 to 22 form an integral part of these financial statements.

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	82,424	-	82,424
Other trading activities	4	262,526	-	262,526
Investment income	5	355	-	355
Total income		345,305	-	345,305
Expenditure on:				
Raising funds	6	(267,040)	(1,280)	(268,320)
Charitable activities	7	(70,676)	-	(70,676)
Total expenditure		(337,716)	(1,280)	(338,996)
Net income/(expenditure)		7,589	(1,280)	6,309
Net movement in funds		7,589	(1,280)	6,309
Reconciliation of funds				
Total funds brought forward		46,971	3,854	50,825
Total funds carried forward	19	54,560	2,574	57,134

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 19.

Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	8,557	19,603
Current assets			
Debtors	14	15,899	16,475
Cash at bank and in hand		3,654	42,439
		19,553	58,914
Creditors: Amounts falling due within one year	15	(12,563)	(14,363)
Net current assets		6,990	44,551
Total assets less current liabilities		15,547	64,154
Creditors: Amounts falling due after more than one year	16	(1,415)	(7,020)
Net assets		14,132	57,134
Funds of the charity:			
Restricted income funds			
Restricted funds		1,294	2,574
Unrestricted income funds			
Unrestricted funds		12,838	54,560
Total funds	19	14,132	57,134

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

• The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 25 April 2025 and signed on their behalf by:

.....
Mr Jonathan Raine
Trustee

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% straight line
Motor vehicles	25% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	5,946	5,946	11,694
Grants, including capital grants;			
Government grants	4,998	4,998	5,741
Gifts in kind	84,645	84,645	64,989
	95,589	95,589	82,424

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Trading income;			
Shop income from sale of donated goods and services	251,203	251,203	262,526
	251,203	251,203	262,526

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	307	307	355

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Office costs	9,869	-	9,869	9,058
Charity shops	60,372	-	60,372	55,999
Warehouse	23,172	-	23,172	23,127
Depreciation, amortisation and other similar costs	9,766	1,280	11,046	10,501
Other direct costs of activities for generating funds	598	-	598	986
Allocated support costs	6,116	-	6,116	3,188
Staff Costs	178,703	-	178,703	157,361
Governance costs	8,799	-	8,799	8,100
	297,395	1,280	298,675	268,320

7 Expenditure on charitable activities

	Unrestricted General £	Total 2024 £	Total 2023 £
Donation & distribution goods in kind	84,645	84,645	64,989
Direct Aid	6,781	6,781	5,687
	91,426	91,426	70,676

8 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted General £	Total 2024 £	Total 2023 £
Audit fees			
Other fees paid to accountant	4,236	4,236	4,299
Independent examiner fees			
Other fees paid to examiners	675	675	675
Other governance costs	3,888	3,888	3,126
Allocated support costs	6,116	6,116	3,188
	14,915	14,915	11,288

Allocated support costs breakdown:

Telephone expenses £2,333 (2023 - £2,307)
Sundry expenses £3,783 (2023 - £881)
Total £6,116 (2023 - £3,188)

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	171,486	152,430
Social security costs	4,390	2,287
Pension costs	2,827	2,644
	178,703	157,361

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of persons employed	11	9

Contributions to the employee pension schemes for the year totalled £2,827 (2023: £2,644)

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
The examining of accounts of any associate of the charity	675	675

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2023	5,477	42,446	47,923
At 31 July 2024	5,477	42,446	47,923
Depreciation			
At 1 August 2023	2,127	26,193	28,320
Charge for the year	935	10,111	11,046
At 31 July 2024	3,062	36,304	39,366
Net book value			
At 31 July 2024	2,415	6,142	8,557
At 31 July 2023	3,350	16,253	19,603

14 Debtors

	2024 £	2023 £
Prepayments	6,587	5,665
VAT recoverable	6,312	7,810
Other debtors	3,000	3,000
	15,899	16,475

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	49	213
Hire purchase and finance leases	5,605	5,187
Other taxation and social security	1,643	4,792
Other creditors	1,184	516
Accruals	4,082	3,655
	12,563	14,363

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Hire purchase and lease contracts	5,605	5,187

The hire purchase obligations are secured on the asset which they relate to.

16 Creditors: amounts falling due after one year

	2024	2023
	£	£
Hire purchase and finance leases	1,415	7,020

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2024	2023
	£	£
Hire purchase and lease contracts	1,415	7,020

The hire purchase obligations are secured on the asset which they relate to.

17 Pension and other schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,827 (2023: £2,644).

18 Commitments

Capital commitments
Committments relating to various land & buildings leases up to 5 years totalling £59,604 (2023 - £59,604).

The total amount contracted for but not provided in the financial statements was £Nil (2023 - £Nil).

19 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted				
General	54,560	347,099	(388,821)	12,838
Restricted	2,574	-	(1,280)	1,294
Total funds	57,134	347,099	(390,101)	14,132

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2023	Incoming Resources	Resources expended	Balance at 31 July 2024
Local Community Aid for Brexit Preparations	2,574	-	(1,280)	1,294
Total Restricted Funds	2,574	-	(1,280)	1,294

Local Community Aid for Brexit Preparations
Restricted funds relate to funding from East Riding of Yorkshire Council to provide food parcels to individuals in need.

Comparative information in respect of the preceding period is as follows.

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted				
General	46,971	345,305	(337,716)	54,560
Restricted	3,854	-	(1,280)	2,574
Total funds	50,825	345,305	(338,996)	57,134

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2024 £
Tangible fixed assets	8,557	-	8,557
Current assets	18,259	1,294	19,553
Current liabilities	(12,563)	-	(12,563)
Creditors over 1 year	(1,415)	-	(1,415)
Total net assets	12,838	1,294	14,132

21 Analysis of net funds

	At 1 August 2023 £	Cash flow £	At 31 July 2024 £
Cash at bank and in hand	42,439	(38,785)	3,654
Finance leases and hire purchase contracts	(12,207)	5,187	(7,020)
Net debt	30,232	(33,598)	(3,366)

22 Related party transactions

During the year the charity made the following related party transactions:

Mrs A Killick and Mr L Killick (related to Barbara Raine and Jonathan Raine (Trustees)
During the year remuneration was paid to Mrs A Killick £30,094 (2023 - £30,150) and Mr L Killick £30,094 (2023 - £30,191).

REAL AID

England & Wales - Charity number 1089316

Accounts

DocuSign Envelope ID: FBE20894-2B1B-4905-AF24-F9EABD4F36C9

Company registration number: 4244870
Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Rebecca Triffitt MAAT
Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Forrester Boyd
CHARTERED ACCOUNTANTS

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Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officer	Mrs Abigail Killick
	Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker
	Mr Jonathan Raine, Chair
	Mr William Hart
	Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT
Charity Registration Number	1089316
Company Registration Number	4244870
	The charity is incorporated in England and Wales.
Solicitors:	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Chartered Accountants Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Rebecca Triffitt MAAT Practice Accountant of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2023.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work.

Real Aid

Trustees' Report

Achievements and performance

The trustees are pleased to present the report for the financial year of 2022/2023. The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and there commitment and hard work is very much appreciated. We would also thank the general public, private and national companies for the generous donations that has contributed to help Real Aid continue to carry out its work, particularly local churches and supermarkets in Bridlington.

The trustees are extremely grateful to all the shop managers for there hard work, the loyalty they have for Real Aid and the challenges they rise to are amazing and do not go unnoticed. Our shops are extremely important and are an integral part to the success of Real Aid and we are pleased to report a steady rise in takings helping to ensure our core costs are met, this is also reflected in a healthy donation account enabling Real Aid to continuing to support those in need.

Foodbanks

Our food bank in Bridlington is longstanding and we have been running it since 2009. It is a sad refleflection on todays society that it is still needed, but is a necessity that it is still vital to so many.

This years 'Cost of Living Crises' has seen a increase of people and families from across all backgrounds turning to the food bank on a regular weekly basis and we are please to say we never turn anyone away and never close over holiday seasons.

We continue to work closely and supply our partners in several community groups across Hull and the East Riding enabling to reach many families in need with food, bread and hygiene products including:

Giroscope
Venn Boulevard
Unity in the community
The vulcan centre
Love Driffield
Kingfisher cafe
Emmanual church community group
New pasture lane community centre

Furniture re-use scheme

The furniture re-use scheme continues to be extremely popular with an increase in demand. Real Aid are pleased to report we be able to supply furniture and household packs, sleeping bags to those in need across the East Riding County, especially the homeless, the vunerable and marginalised families as well as those fleeing domestic violence, helping them to re start their lives and settle into a safe environment. Many referrals are from the local authority, social services and children's centres and at times from private individuals and church members, we aim to provide help wherever possible, this is reflected that our GIK has increased by 16%.

With the closure of retail business's still a problem on the high street the trustees are delighted that despite the challenge and having a loyal customer base, Real Aid is well placed to continue to support and help those who find themselves in difficulties. The commitment and determination of our staff has not gone unnoticed by the trustees and they especially thank Abi and Lindsay for their leadership with steady takings and the good financial decisions taken. The trustees feel positive that the charity is in a reasonably good position to continue its aims in helping all those in who find themselves requiring some extra support in life.

Real Aid

Trustees' Report

Financial review

During the period ended 31 July 2023, total funding received of £345,305 exceeded expenditure of £338,996. The excess over income was £6,309.

At 31 July 2023 the net book value of fixed assets was £19,602 and movements in tangible fixed assets are shown in note 13 to the financial statements. The charity has general unrestricted funds in surplus of £54,560 and general restricted funds in surplus of £2,574.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.



Real Aid

Trustees' Report

Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 10 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, which the charity's risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Disclosure of information to Independent Examiner
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 28 March 2024 and signed on its behalf by:

DocuSigned by:
Jonathan Raine
.....7D0A19662CED41C.....
Mr Jonathan Raine
Trustee

Real Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Real Aid 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 March 2024 and signed on its behalf by:

DocuSigned by:
Jonathan Raine
7D041968...

Mr Jonathan Raine
Trustee

Real Aid

Independent Examiner's Report to the trustees of Real Aid ('the Company')

I report on the accounts of Real Aid for the year ended 31 July 2023, which are set out on pages 9 to 20.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

.....

Rebecca Triffitt MAAT
Chartered Institute of Managment Accountants

Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

25 March 2024

Independent Examiner's Statement

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	82,424	-	82,424
Other trading activities	4	262,526	-	262,526
Investment income	5	355	-	355
Total income		345,305	-	345,305
Expenditure on:				
Raising funds	6	(267,040)	(1,280)	(268,320)
Charitable activities	7	(70,676)	-	(70,676)
Total expenditure		(337,716)	(1,280)	(338,996)
Net income/(expenditure)		7,589	(1,280)	6,309
Net movement in funds		7,589	(1,280)	6,309
Reconciliation of funds				
Total funds brought forward		46,971	3,854	50,825
Total funds carried forward	19	54,560	2,574	57,134

The notes on pages 12 to 21 form an integral part of these financial statements.

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	68,883	-	68,883
Other trading activities	4	248,689	-	248,689
Investment income	5	340	-	340
Total income		317,912	-	317,912
Expenditure on:				
Raising funds	6	(247,871)	(1,279)	(249,150)
Charitable activities	7	(63,118)	-	(63,118)
Total expenditure		(310,989)	(1,279)	(312,268)
Net income/(expenditure)		6,923	(1,279)	5,644
Net movement in funds		6,923	(1,279)	5,644
Reconciliation of funds				
Total funds brought forward		40,048	5,133	45,181
Total funds carried forward	19	46,971	3,854	50,825

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 19.

Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	19,603	26,363
Current assets			
Debtors	14	16,475	17,986
Cash at bank and in hand		42,439	29,686
		58,914	47,672
Creditors: Amounts falling due within one year	15	(14,363)	(11,002)
Net current assets		44,551	36,670
Total assets less current liabilities		64,154	63,033
Creditors: Amounts falling due after more than one year	16	(7,020)	(12,208)
Net assets		57,134	50,825
Funds of the charity:			
Restricted income funds			
Restricted funds		2,574	3,854
Unrestricted income funds			
Unrestricted funds		54,560	46,971
Total funds	19	57,134	50,825

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 28 March 2024 and signed on their behalf by:

DocuSigned by:
Jonathan Raine
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Mr Jonathan Raine
Trustee



Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Basis of preparation
Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern
After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.



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.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% straight line
Motor vehicles	25% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.



3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	11,694	11,694	9,151
Grants, including capital grants;			
Government grants	5,741	5,741	3,682
Gifts in kind	64,989	64,989	56,050
	82,424	82,424	68,883

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	262,526	262,526	248,689
	262,526	262,526	248,689

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	355	355	340



6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted General £	Restricted £	Total 2023 £	Total 2022 £
Office costs	9,058	-	9,058	9,203
Charity shops	55,999	-	55,999	43,410
Warehouse	23,127	-	23,127	23,890
Depreciation, amortisation and other similar costs	9,221	1,280	10,501	9,083
Other direct costs of activities for generating funds	986	-	986	1,374
Allocated support costs	3,188	-	3,188	2,368
Staff Costs	157,361	-	157,361	152,843
Governance costs	8,100	-	8,100	6,979
	267,040	1,280	268,320	249,150

7 Expenditure on charitable activities

	Unrestricted General £	Total 2023 £	Total 2022 £
Donation & distribution goods in kind	64,989	64,989	56,050
Direct Aid	5,687	5,687	7,068
	70,676	70,676	63,118



8 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted General £	Total 2023 £	Total 2022 £
Audit fees			
Other fees paid to accountant	4,299	4,299	3,317
Independent examiner fees			
Other fees paid to examiners	675	675	675
Other governance costs	3,126	3,126	2,987
Allocated support costs	3,188	3,188	2,368
	11,288	11,288	9,347

Allocated support costs breakdown:

Telephone expenses £2,307 (2022 - £1,940)
Sundry expenses £881 (2022 - £428)
Total £3,188 (2022 - £2,368)

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	152,430	142,518
Social security costs	2,287	7,831
Pension costs	2,644	2,494
	157,361	152,843

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Average number of persons employed	9	9

Contributions to the employee pension schemes for the year totalled £2,644 (2022: £2,494)

No employee received emoluments of more than £60,000 during the year.



11 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
The examining of accounts of any associate of the charity	675	675

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2022	12,819	54,817	67,636
Additions	3,740	-	3,740
Disposals	(11,082)	(12,371)	(23,453)
At 31 July 2023	5,477	42,446	47,923
Depreciation			
At 1 August 2022	12,819	28,454	41,273
Charge for the year	390	10,111	10,501
Eliminated on disposals	(11,082)	(12,372)	(23,454)
At 31 July 2023	2,127	26,193	28,320
Net book value			
At 31 July 2023	3,350	16,253	19,603
At 31 July 2022	-	26,363	26,363

14 Debtors

	2023 £	2022 £
Prepayments	5,665	6,098
VAT recoverable	7,810	8,888
Other debtors	3,000	3,000
	16,475	17,986



15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	213	118
Hire purchase and finance leases	5,187	4,799
Other taxation and social security	4,792	2,401
Other creditors	516	516
Accruals	3,655	3,168
	14,363	11,002

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2023 £	2022 £
Hire purchase and lease contracts	5,187	4,799

The hire purchase obligations are secured on the asset which they relate to.

16 Creditors: amounts falling due after one year

	2023 £	2022 £
Hire purchase and finance leases	7,020	12,208

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2023 £	2022 £
Hire purchase and lease contracts	7,020	12,208

The hire purchase obligations are secured on the asset which they relate to.

17 Pension and other schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,644 (2022: £2,494).

18 Commitments

Capital commitments
Committments relating to various land & buildings leases up to 5 years totalling £38,436 (2022 - £38,436).

The total amount contracted for but not provided in the financial statements was £Nil (2022 - £Nil).



Real Aid

Notes to the Financial Statements for the Year Ended 31 July 2023

19 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted				
General	46,971	345,305	(337,716)	54,560
Restricted	3,854	-	(1,280)	2,574
Total funds	50,825	345,305	(338,996)	57,134

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2022	Incoming Resources	Resources expended	Balance at 31 July 2023
Local Community Aid for Brexit Preparations	3,854	-	(1,280)	2,574
Total Restricted Funds	3,854	-	(1,280)	2,574

Local Community Aid for Brexit Preparations
Restricted funds relate to funding from East Riding of Yorkshire Council to provide food parcels to individuals in need.

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted				
General	40,048	317,912	(310,989)	46,971
Restricted	5,133	-	(1,279)	3,854
Total funds	45,181	317,912	(312,268)	50,825

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 July 2023 £
Tangible fixed assets	19,602	-	19,602
Current assets	56,341	2,574	58,915
Current liabilities	(14,362)	-	(14,362)
Creditors over 1 year	(7,021)	-	(7,021)
Total net assets	54,560	2,574	57,134



Notes to the Financial Statements for the Year Ended 31 July 2023

21 Analysis of net funds

	At 1 August 2022 £	Cash flow £	At 31 July 2023 £
Cash at bank and in hand	29,686	12,752	42,438
Finance leases and hire purchase contracts	(17,007)	4,799	(12,208)
Net debt	12,679	17,551	30,230

22 Related party transactions

During the year the charity made the following related party transactions:

Mrs A Killick and Mr L Killick (related to Barbara Raine and Jonathan Raine (Trustees)
During the year remuneration was paid to Mrs A Killick £30,150 (2022 - £28,828) and Mr L Killick £30,191 (2022 - £30,191).

REAL AID

England & Wales - Charity number 1089316

Accounts

Company registration number: 4244870
Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Rebecca Triffitt MAAT
Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officers	Mrs Abigail Killick Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker Mr Jonathan Raine, Chair Mr William Hart Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT
	The charity is incorporated in England and Wales.
Company Registration Number	4244870
Charity Registration Number	1089316
Solicitors	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Rebecca Triffitt MAAT Practice Accountant of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and independent examiners report of the charitable company for the year ended 31 July 2022.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work.

Real Aid

Trustees' Report

Achievements and performance

The trustees are pleased to present the report for the financial year of 2021/2022, the trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team, and their hard work and commitment is very much appreciated. We would also thank the general public, private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work, particularly local supermarkets in Bridlington.

The Trustees are delighted that despite the challenges of the previous year with the Covid 19 Pandemic, Real Aid has come through when the High Street is in a volatile situation. The trustee are extremely grateful to all our managers and volunteers their hard work and loyalty. Our shops are extremely important and integral part of Real Aid and we are please to report that business in the shops has been good and our loyal customers have returned resulting with a 50% increase in takings.

Foodbanks

Our foodbank in Bridlington is longstanding and been running since 2009. It is sad that it is still vital to so many, this year we have seen an increase of those families struggling to make ends meet not just with food but also basic commodities such as toiletries and warm clothing. We were once again also able to give Christmas Toys to all those with children on the foodbank thanks to a generous private donation and all our foodbank recipients received a christmas hamper. Real Aid is extremely grateful to all those members of the public and church groups who regularly donate food, toiletries and cash to help keep our foodbank well stocked.

We continue to work closely and supply our partners in several community groups in Hull and the East Riding enabling to reach many families in need, with food, fresh bread and hygiene products including:

The Boulevard Centre for schoolgirl Mums
Unity in the Community
Gyroscope
The Vulcan Training Centre
Kingfisher Homeless Cafe
The Hinge
Emmanuel Church Foodbank

Furniture re-use scheme

The furniture re-use scheme continues to be extremely popular with a 30% increase. Real Aid have supplied a wide variety of furniture including an increase in beds, cots and even coal and household packs to those in need across the East Riding County, especially the vulnerable and marginalise families as well as those fleeing domestic violence and the homeless, helping them to restart their lives and settle into a safe environment. It is sad that so many families are still struggling especially those with children. Many referrals are from the local authority, social services, and children's centres and at times from private individuals, we aim to provide help wherever possible.

We are delighted to have sponsored Hornsea Sporting Girls Under 13s football team enabling them to purchase new training kits and Bridlington Swimming Club to buy medals for their local gala. Our fundraisers have been very busy, and we were delighted to receive some large donations.

Overseas goods in kind

Due to new Brexit regulations, we have not been able to send our christmas shoeboxes overseas this year, our partners in the Netherlands are also experiencing distribution issues and it is hope that they can be resolve.

After a challenging couple of years and at a time when so many businesses and sadly a few charities have had to close the trustees are delighted that despite difficulties Real Aid is well placed to face the oncoming year and continue to support and help anyone who finds themselves in difficulties. The commitment and determination of our staff has not gone unnoticed by the Trustees and they would especially thank Abi and Lindsay for their leadership with steady takings and the good financial decisions taken from them the trustees feel positive that that the charity is in a reasonably good position to continue

helping all those in need of some extra support in the coming year.,

Financial review

During the period ended 31 July 2022, total funding received of £317,912 exceeded expenditure of £312,268. The excess of income over expenditure was £5,644.

At 31 July 2022 the net book value of fixed assets was £26,363 and movements in tangible fixed assets are shown in note 14 to the financial statements. The charity has general unrestricted funds in surplus of £46,972 and general restricted funds in surplus of £3,853.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.

Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

The three lockdowns due to Covid 19 has been difficult to our retail sector, however since the re-opening we have been extremely busy, overwhelmed with donations, humbled by the support the public have given to Real Aid, and we are delighted to have retained all our staff. It has certainly been a challenge, especially after some tough years, to have stability. The trustees thank all our shop managers and warehouse staff for their commitment and hard work in keeping the shops vibrant, interesting, and welcoming. With a loyal customer base they have managed to keep good footfall at a time when the high htreet and retail is struggling. With steady takings and the good financial decisions taken from our directors Abi and Lindsay, the trustees feel positive that that the charity is in a reasonably good position to continue helping all those in need of some extra support in the coming year.

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 5 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, which the charity's risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 24 April 2023 and signed on its behalf by:

.....
Mr Jonathan Raine
Trustee

Disclosure of information to Independent Examiner
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant independent examination information and to establish that the charity's independent examiner is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

Small Company Provisions
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Real Aid

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 24 April 2023 and signed on its behalf by:

Mr Jonathan Raine
Trustee

Independent Examiner's Report to the trustees of Real Aid

I report on the accounts of Real Aid for the year ended 31 July 2022, which are set out on pages 9 to 20.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

R Triffitt

Rebecca Triffitt MAAT
Chartered Institute of Managment Accountants

Practice Accountant of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Date 26/4/23

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	68,883	-	68,883
Other trading activities	4	248,689	-	248,689
Investment income	5	340	-	340
Total Income		317,912	-	317,912
Expenditure on:				
Raising funds	6	(247,870)	(1,280)	(249,150)
Charitable activities	7	(63,118)	-	(63,118)
Total Expenditure		(310,988)	(1,280)	(312,268)
Net income/(expenditure)		6,924	(1,280)	5,644
Other recognised gains and losses				
Profit/(loss) of disposal of tangible fixed assets		-	-	-
Net movement in funds		6,924	(1,280)	5,644
Reconciliation of funds				
Total funds brought forward		40,048	5,133	45,181
Total funds carried forward	19	46,972	3,853	50,825

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	106,628	32,370	138,998
Other trading activities	4	165,411	-	165,411
Investment income	5	225	-	225
Total Income		272,264	32,370	304,634
Expenditure on:				
Raising funds	6	(199,562)	(39,775)	(239,337)
Charitable activities	7	(46,395)	(1,409)	(47,804)
Total Expenditure		(245,957)	(41,184)	(287,141)
Net income/(expenditure)		26,307	(8,814)	17,493
Other recognised gains and losses				
Other gains/losses		1,500	-	1,500
Net movement in funds		27,807	(8,814)	18,993
Reconciliation of funds				
Total funds brought forward		12,240	13,947	26,187
Total funds carried forward	19	40,047	5,133	45,180

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 19.

Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	26,363	18,996
Current assets			
Debtors	14	17,986	10,496
Cash at bank and in hand		29,686	52,463
		47,672	62,959
Creditors: Amounts falling due within one year	15	(11,002)	(19,768)
Net current assets		36,670	43,191
Total assets less current liabilities		63,033	62,187
Creditors: Amounts falling due after more than one year	16	(12,208)	(17,007)
Net assets		50,825	45,180
Funds of the charity:			
Restricted funds		3,853	5,133
Unrestricted income funds			
Unrestricted funds		46,972	40,047
Total funds	19	50,825	45,180

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 24 April 2023 and signed on their behalf by:

Mr Jonathan Raine
Trustee

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	Fully amortised
Motor vehicles	25% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	9,151	9,151	9,207
Grants, including capital grants;			
Government grants	3,682	3,682	86,807
Gifts in kind	56,050	56,050	42,984
	68,883	68,883	138,998

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	248,689	248,689	165,411
	248,689	248,689	165,411

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	340	340	225

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Office costs	9,203	-	9,203	9,534
Charity shops	43,410	-	43,410	54,806
Warehouse	23,890	-	23,890	22,339
Depreciation, amortisation and other similar costs	7,803	1,280	9,083	4,999
Other direct costs of activities for generating funds	1,374	-	1,374	1,762
Allocated support costs	2,368	-	2,368	2,214
Staff Costs	152,843	-	152,843	135,132
Governance costs	6,979	-	6,979	8,551
	247,870	1,280	249,150	239,337

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donation & distribution goods in kind	56,050	56,050	42,984
Direct Aid	7,068	7,068	4,820
	63,118	63,118	47,804

8 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Audit fees			
Other fees paid to accountant	3,317	3,317	4,396
Independent examiner fees			
Examination of the financial statements	675	675	690
Other governance costs	2,987	2,987	3,465
Allocated support costs	2,368	2,368	2,214
	9,347	9,347	10,765

Allocated support costs breakdown:

Telephone expenses £1,940 (2021 - £1,995)
Sundry expenses £427 (2021 - £220)
Total £2,367 (2021 - £2,215)

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	142,518	128,681
Social security costs	7,831	4,295
Pension costs	2,494	2,156
	152,843	135,132

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Average number of persons employed	9	9

Contributions to the employee pension schemes for the year totalled £2,494 (2021: £2,156)

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	675	690

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2021	12,819	38,367	51,186
Additions	-	16,450	16,450
At 31 July 2022	12,819	54,817	67,636
Depreciation			
At 1 August 2021	12,819	19,371	32,190
Charge for the year	-	9,083	9,083
At 31 July 2022	12,819	28,454	41,273
Net book value			
At 31 July 2022	-	26,363	26,363
At 31 July 2021	-	18,996	18,996

14 Debtors

	2022	2021
	£	£
Prepayments	6,098	1,133
VAT recoverable	8,888	6,363
Other debtors	3,000	3,000
	17,986	10,496

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	118	(387)
Hire purchase and finance leases	4,799	4,411
Other taxation and social security	2,401	1,856
Other creditors	516	471
Accruals	3,168	13,417
	11,002	19,768

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Hire purchase and lease contracts	4,799	4,411

The hire purchase obligations are secured on the asset which they relate to.

16 Creditors: amounts falling due after one year

	2022	2021
	£	£
Hire purchase and finance leases	12,208	17,007

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2022	2021
	£	£
Hire purchase and lease contracts	12,208	17,007

The hire purchase obligations are secured on the asset which they relate to.

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2021 - £Nil).

18 Commitments

Capital commitments
Committments relating to various land & buildings leases up to 5 years totalling £38,436 (2021 - £25,065).

The total amount contracted for but not provided in the financial statements was £Nil (2021 - £Nil).

19 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	40,048	317,912	(310,988)	46,972
Restricted funds	5,133	-	(1,280)	3,853
Total funds	45,181	317,912	(312,268)	50,825

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2021	Incoming Resources	Resources expended	Balance at 31 July 2022
Local Community Aid for Brexit Preparations	5,133	-	(1,280)	3,853
Total Restricted Funds	5,133	-	(1,280)	3,853

Local Community Aid for Brexit Preparations
Restricted funds relate to funding from East Riding of Yorkshire Council to provide food parcels to individuals in need.

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 July 2021 £
Unrestricted funds					
General	12,240	272,264	(245,957)	1,500	40,047
Restricted funds	13,947	32,370	(41,184)	-	5,133
Total funds	26,187	304,634	(287,141)	1,500	45,180

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	26,363	-	26,363
Current assets	43,819	3,853	47,672
Current liabilities	(11,002)	-	(11,002)
Creditors over 1 year	(12,208)	-	(12,208)
Total net assets	46,972	3,853	50,825

21 Analysis of net funds

	At 1 August 2021 £	Cash flow £	At 31 July 2022 £
Cash at bank and in hand	52,463	(22,777)	29,686
Finance leases and hire purchase contracts	(21,418)	4,411	(17,007)
Net asset	31,045	(18,366)	12,679

22 Related party transactions

During the year the charity made the following related party transactions:

Mrs A Killick and Mr L Killick (related to Barbara Raine, Trustee)
During the year remuneration was paid to Mrs A Killick £28,828 (2021 - £21,957) and Mr L Killick £30,191 (2021 - £24,001).

REAL AID

England & Wales - Charity number 1089316

Accounts

Company registration number: 4244870
Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Management Accountant, Director of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officers	Mrs Abigail Killick Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker Mr Jonathan Raine, Chair Mr William Hart Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT The charity is incorporated in England and Wales.
Company Registration Number	4244870
Charity Registration Number	1089316
Solicitors	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Sian Broughton ACMA, CGMA, DChA, MAAT Chartered Management Accountant, Director of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and independent examiners report of the charitable company for the year ended 31 July 2021.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work.

Real Aid

Trustees' Report

Achievements and performance

The trustees are pleased to present the report for the financial year of 2020/2021. The trustees are incredibly grateful and thank all of the volunteers that help in our shops and at the warehouse, they are a valuable part of our team, and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that have contributed this year to help Real Aid carry out its work; in particularly local supermarkets in Bridlington for all the extra support during the Covid 19 Pandemic.

The second year into this Covid 19 pandemic has proved again to be very challenging. The Trustees are delighted that despite the constant lockdowns Real Aid has weathered the storm. When our shops were open trade was very good, and the trustees are extremely grateful to all our staff for their hard work and loyalty. It is also with the help of all the government grants and payments that have been available that all our staff have been retained and able to work when not on furlough. With hopefully the last of lockdowns, we can move forward and continue with stability, be able to grow and improve to help those less fortunate in society.

Foodbanks

Our foodbank in Bridlington is longstanding, has been running since 2009 and is vital to so many in difficulty. Although the shop we run the foodbank from was closed we were able to still run our weekly foodbank from the front door. Over 2,500 bags of food have been donated to benefit family's in Bridlington and in Hull through our partners with a value of £42,983.59, an increase on last year of £3,812.00. We were also able to give christmas toys to our recipients with children on the foodbank thanks to a generous private donation. Real Aid is extremely grateful to all those who continued to donate and to Mr Lindsay Killick for volunteering to collect during lockdown our weekly bread order from our donor factory. We continue to work closely and supply our partners in several community groups in Hull enabling to reach many families in need, with food, fresh bread and hygiene products including:

The Schoolgirls Mums Unit (attached to the Venn Boulevard Centre Hull)
Unity in the Community
Gyroscope
The Vulcan Centre
Kingfisher cafe in Bridlington (who support for the homeless)
The Hinge (in Bridlington)

Furniture re-use scheme

The furniture re-use scheme continues to be extremely popular and supplies a large amount of furniture and household packs to those in need across the East Riding County, especially the vulnerable and marginalised families. This has been particularly difficult during the pandemic, however we have still been able to help, and the trustees thank Mr Lindsay Killick who volunteered during the pandemic to deliver goods to those in need, helping them to restart their lives and settle into a safe environment. It is a sad reflection on our society that so many families are suffering especially those with children. Many referrals are from the local authority, social services, and children's centres and at times from private individuals, we aim to provide help wherever possible.

Overseas goods in kind

Due to the pandemic we unable able hold our annual shoebox appeal with our partners in the Netherlands. Unfortunately, this influences our overall GIK.

Financial review

During the period ended 31 July 2021 total funding received of £304,455 exceeded expenditure of £286,962.The excess of income over expenditure was £17,493.

At 31 July 2021 the net book value of fixed assets was £18,996 and movements in tangible fixed assets are shown in note 14 to the financial statements. The charity has general unrestricted funds in surplus of £40,047 and general restricted funds in surplus of £5,133.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.

Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

The three lockdowns due to Covid 19 has been difficult to our retail sector, however since the re-opening we have been extremely busy, overwhelmed with donations, humbled by the support the public have given to Real Aid, and we are delighted to have retained all our staff. It has certainly been a challenge, especially after some tough years, to have stability. The trustees thank all our shop managers and warehouse staff for their commitment and hard work in keeping the shops vibrant, interesting, and welcoming. With a loyal customer base they have managed to keep good footfall at a time when the high htreet and retail is struggling. With steady takings and the good financial decisions taken from our directors Abi and Lindsay, the trustees feel positive that that the charity is in a reasonably good position to continue helping all those in need of some extra support in the coming year.

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 5 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, which the charity's risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 24/4/22 and signed on its behalf by:

.....
Mr Jonathan Raine
Trustee

Disclosure of information to Independent Examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant independent examination information and to establish that the charity's independent examiner is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

Small Company Provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Real Aid

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 20/4/22 and signed on its behalf by:

.....

Mr Jonathan Raine
Trustee

Independent Examiner's Report to the trustees of Real Aid

I report on the accounts of Real Aid for the year ended 31 July 2021, which are set out on pages 9 to 20.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

.....

Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Institute of Managment Accountants

Chartered Management Accountant, Director of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Date: 30 APRIL 2022

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	106,628	32,370	138,998
Other trading activities	5	165,411	-	165,411
Investment income	6	225	-	225
Total Income		272,264	32,370	304,634
Expenditure on:				
Raising funds	7	(199,562)	(39,775)	(239,337)
Charitable activities	8	(46,395)	(1,409)	(47,804)
Total Expenditure		(245,957)	(41,184)	(287,141)
Net income/(expenditure)		26,307	(8,814)	17,493
Other recognised gains and losses				
Profit/(loss) of disposal of tangible fixed assets		1,500	-	1,500
Net movement in funds		27,807	(8,814)	18,993
Reconciliation of funds				
Total funds brought forward		12,240	13,947	26,187
Total funds carried forward	20	40,047	5,133	45,180

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	135,711	26,114	161,825
Charitable activities	4	-	13,947	13,947
Other trading activities	5	159,318	-	159,318
Investment income	6	653	-	653
Total Income		295,682	40,061	335,743
Expenditure on:				
Raising funds	7	(189,090)	(26,114)	(215,204)
Charitable activities	8	(70,552)	-	(70,552)
Total Expenditure		(259,642)	(26,114)	(285,756)
Net income		36,040	13,947	49,987
Net movement in funds		36,040	13,947	49,987
Reconciliation of funds				
Total funds brought forward		(23,800)	-	(23,800)
Total funds carried forward	20	12,240	13,947	26,187

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 is shown in note 20.

Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	18,996	-
Current assets			
Debtors	15	10,496	6,979
Cash at bank and in hand		52,463	36,276
		62,959	43,255
Creditors: Amounts falling due within one year	16	(19,768)	(17,068)
Net current assets		43,191	26,187
Total assets less current liabilities		62,187	26,187
Creditors: Amounts falling due after more than one year	17	(17,007)	-
Net assets		45,180	26,187
Funds of the charity:			
Restricted funds		5,133	13,947
Unrestricted income funds			
Unrestricted funds		40,047	12,240
Total funds	20	45,180	26,187

For the financial year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 20/04/22 and signed on their behalf by:

Mrs Barbara Raine
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern
After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets
Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	Fully amortised
Motor vehicles	25% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	9,207	-	9,207	13,286
Grants, including capital grants;				
Government grants	54,437	32,370	86,807	81,114
Gifts in kind	42,984	-	42,984	67,425
	106,628	32,370	138,998	161,825

4 Income from charitable activities

	Total 2021 £	Total 2020 £
Local community aid grant	-	13,947

5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Trading income;			
Shop income from sale of donated goods and services	165,411	165,411	159,318
	165,411	165,411	159,318

6 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	225	225	653

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Office costs	5,296	4,238	9,534	9,182
Charity shops	54,806	-	54,806	53,058
Warehouse	22,339	-	22,339	21,933
Legal fees	-	-	-	13
Depreciation, amortisation and other similar costs	3,933	1,066	4,999	-
Other direct costs of activities for generating funds	1,762	-	1,762	-
Allocated support costs	2,214	-	2,214	1,686
Staff Costs	100,661	34,471	135,132	120,432
Governance costs	8,551	-	8,551	8,900
	199,562	39,775	239,337	215,204

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donation & distribution goods in kind	42,984	-	42,984	67,425
Direct Aid	3,411	1,409	4,820	3,127
	46,395	1,409	47,804	70,552

9 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Audit fees			
Other fees paid to accountant	4,396	4,396	4,572
Independent examiner fees			
Examination of the financial statements	690	690	690
Other governance costs	3,465	3,465	3,638
Allocated support costs	2,214	2,214	1,686
	10,765	10,765	10,586

Allocated support costs breakdown:

Telephone expenses £1,995 (2020 - £1,637)
Sundry expenses £220 (2020 - £49)
Total £2,215 (2020 - £1,686)

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	128,681	114,267
Social security costs	4,295	4,445
Pension costs	2,156	1,720
	135,132	120,432

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Average number of persons employed	9	9

Contributions to the employee pension schemes for the year totalled £2,175 (2020 - £1,720).

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	690	690

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2020	12,819	17,592	30,411
Additions	-	23,995	23,995
Disposals	-	(3,220)	(3,220)
At 31 July 2021	12,819	38,367	51,186
Depreciation			
At 1 August 2020	12,819	17,592	30,411
Charge for the year	-	4,999	4,999
Eliminated on disposals	-	(3,220)	(3,220)
At 31 July 2021	12,819	19,371	32,190
Net book value			
At 31 July 2021	-	18,996	18,996
At 31 July 2020	-	-	-

15 Debtors

	2021 £	2020 £
Prepayments	1,133	1,133
VAT recoverable	6,363	1,698
Other debtors	3,000	4,148
	10,496	6,979

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	(387)	(387)
Hire purchase and finance leases	4,411	-
Other taxation and social security	1,856	1,049
Other creditors	471	3,084
Accruals	13,417	13,322
	19,768	17,068

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2021 £
Hire purchase and lease contracts	4,411

The hire purchase obligations are secured on the asset which they relate to.

17 Creditors: amounts falling due after one year

	2021 £
Hire purchase and finance leases	17,007

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2021 £
Hire purchase and lease contracts	17,007

The hire purchase obligations are secured on the asset which they relate to.

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2020 - £Nil).

19 Commitments

Capital commitments
Committments relating to various land & buildings leases up to 5 years totalling £25,065 (2020 - £52,819).

The total amount contracted for but not provided in the financial statements was £Nil (2020 - £Nil).

20 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 July 2021 £
Unrestricted funds					
General	12,240	272,264	(245,957)	1,500	40,047
Restricted funds	13,947	32,370	(41,184)	-	5,133
Total funds	26,187	304,634	(287,141)	1,500	45,180

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2020	Incoming Resources	Resources expended	Balance at 31 July 2021
Coronavirus Job Retention Scheme	-	32,370	(32,370)	-
Local Community Aid for Brexit Preparations	13,947	-	(8,814)	5,133
Total Restricted Funds	13,947	32,370	(41,184)	5,133

Coronavirus Job Retention Scheme

Restricted funds were received from HMRC for staffing costs in relation to employees that were furloughed due to the Coronavirus Pandemic (Covid-19).

Local Community Aid for Brexit Preparations

Restricted funds were received from East Riding of Yorkshire Council to provide food parcels to individuals in need.

	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
General	(23,800)	295,682	(259,642)	12,240
Restricted funds	-	40,061	(26,114)	13,947
Total funds	(23,800)	335,743	(285,756)	26,187

21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General		
	£	£	£
Tangible fixed assets	18,996	-	18,996
Current assets	57,826	5,133	62,959
Current liabilities	(36,775)	-	(36,775)
Total net assets	40,047	5,133	45,180

22 Analysis of net funds

	At 1 August 2020	Cash flow	At 31 July 2021
	£	£	£
Cash at bank and in hand	36,276	16,187	52,463
Finance leases and hire purchase contracts	-	(21,418)	(21,418)
Net asset	36,276	(5,231)	31,045

23 Related party transactions

During the year the charity made the following related party transactions:

Mrs Barbara Raine (Trustee)
Mrs Barbara Raine loaned the charity certain funds. At the year end, the amount owed to Mrs Barbara Raine totalled £nil (2020 - £2,691). Interest of £179 was payable on this loan during the year (2020 - £nil).

Mrs A Killick and Mr L Killick (related to Barbara Raine, Trustee)
During the year remuneration was paid to Mrs A Killick £21,957 (2020 - £13,484) and Mr L Killick £24,001 (2020 - £21,479).

REAL AID

England & Wales - Charity number 1089316

Accounts

Company registration number: 4244870
Charity registration number: 1089316

Real Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2020

Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Management Accountant, Director of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Real Aid

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Real Aid

Reference and Administrative Details

Chief Executive Officers	Mrs Abigail Killick Mr Lindsay Killick
Trustees	Mrs Martha (Mona) Tucker Mr Jonathan Raine, Chair Mr William Hart Mrs Barbara Raine
Secretary	Mr William Hart
Principal Office	Unit 4-6 Riverside Works Hull Bridge Road Tickton East Yorkshire HU17 9RT The charity is incorporated in England and Wales.
Company Registration Number	4244870
Charity Registration Number	1089316
Solicitors	Williamsons Solicitors Limited 45 Lowgate Hull HU1 1EN
Bankers	Barclays 4 North Bar Within Beverley HU17 8AY
Accountant	Forrester Boyd Robson Limited Kingfisher Court Plaxton Bridge Road Woodmansey Beverley HU17 0RT
Independent Examiner	Sian Broughton ACMA, CGMA, DChA, MAAT Chartered Management Accountant, Director of: Phoenix Accountancy and Business Consultancy Limited Morley's Cottage, Morley's Yard Walkergate Beverley, East Yorkshire HU17 9BY

Real Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and independent examiners report of the charitable company for the year ended 31 July 2020.

Objectives and activities

Objects and aims

The basic objectives of the charity are to offer help and relief.

As set out in the memorandum & articles of association the objects of the charity are to advance education worldwide and for the public benefit to relieve persons and in particular children who are suffering sickness, need, hardship or distress anywhere in the world as a result of famine, drought, flood, war or any other calamity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The trustees are incredibly grateful and thank all the volunteers that help in our shops and at the warehouse, they are a valuable part of our team and their hard work and commitment is very much appreciated. We would also thank the private and national companies, for the generous donations that has contributed this year to help Real Aid carry out its work.

Trustees' Report

Achievements and performance

UK Projects, gifts in kind.

Foodbanks

This year has ended with the outbreak of COVID-19 in March, with the country closing bringing new challenges to overcome. Our foodbank has been in huge demand and we are delighted to say that all our beneficiary's and many new ones have been able to receive their usual weekly food bags and bread throughout year. During lockdown, we continued our weekly distribution delivering to those who found themselves in isolation, over the year we have distributed around two thousand five hundred bags of food in the Bridlington area.

We continue to work closely and supply our partners in several community groups in Hull enabling to reach many families in need, with food, fresh bread and hygiene products including:

UNITY IN THE COMMUNITY

GYROSCOPE

THE SCHOOLGIRL MUMS UNIT (Attached to the Venn Boulevard Centre, Hull)

Also

KINGFISHER CAFE (for the homeless in Bridlington)

Furniture re-use scheme

The furniture re-use scheme continues to be extremely popular and supplies a large amount of furniture and household packs to those in need across the East Riding county, especially the vulnerable and marginalised families, helping them to restart their lives and settle into a safe environment. It is a sad reflection on our society that so many families are suffering especially those with children. Many referrals are from the local authority, social services and children's centres and at times from private individuals. We aim to provide help wherever possible.

Overseas goods in kind

In December we were pleased to send our Partners Childslife International in the Netherlands a large shipment of aid, consisting of 25 Pallets Christmas gift boxes, wash powder and toiletries to be distributed at children's homes and orphanages in Moldova and Romania. Real Aid do not employ any overseas staff or volunteers.

Financial review

During the period ended 31 July 2020 total funding received of £335,743 exceeded expenditure of £285,755. The excess of income over expenditure was £49,988.

At 31 July 2020 the net book value of fixed assets was £nil and movements in tangible fixed assets are shown in note 14 to the financial statements. The charity has general unrestricted funds in surplus of £26,188.

Policy on reserves

It is the policy of the charity to maintain the net current assets, which are the free reserves of the charity, at a level which equates to approximately four months expenditure. This provides sufficient funds to cover the running costs, and management administration and support costs. However, due to the continuing difficulties over the past years this has not been possible, and we do not expect this to change or improve over the next year.

Principal funding sources

The principal source of funding remains shops and private donations.

Structure, governance and management

Nature of governing document

Real Aid is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2001. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of Real Aid.

Recruitment and appointment of trustees

Trustees are nominated from the membership and serve for 2 years, although they can stand for re-election. The trustees also have the right to co-opt trustees when required.

All members are circulated with invitations to nominate trustees prior to the election advising them of the retiring trustees and requesting nominations. When co-opting trustees, the board has regard to the requirements of any specific skills needed.

Induction and training of trustees

Real Aid advises trustees to attend appropriate training provided by outside trainers. All trustees are required and encouraged to spend as much time as possible at the Headquarters, understanding the complexities of the work of Real Aid.

Organisational structure

The board of trustees meets at least three times a year, though often it meets informally at other times. The joint executive officers are appointed by the trustees to manage the day to day operations of the charity.

Relationships with related parties

Childslife International Netherlands
Real Aid continues to have a close relationship with the above organisation to distribute in Countries where Real Aid has no staff or distribution system. Our system of aid distribution is well documented, so we have exact details of who received aid and where exactly it was distributed. Likewise, our partner has similar methods which they use and submit reports to Real Aid. The use of partners allows us to reach far more people without additional costs.

Major risks and management of those risks

Our challenge this year was to give stability to the charity after some tough years, our shops are our income and the trustees thank all our shop managers for their commitment and hard work in keeping the shops vibrant, interesting, and welcoming. With a loyal customer base they have managed to keep good footfall at a time when the High Street and retail is struggling. With steady takings and good finance, the trustees are please to say the charity has reached its aim this year of becoming free of debt. The trustees thank Abi and Lindsay for their determination, hard work and foresight in achieving this goal.

The closing due to COVID-19 has been a blow to retail sector, however since the re-opening we have been extremely busy, overwhelmed with donations and humbled by the support the public have given to Real Aid, and we are delighted to have retained all our staff. The trustees realise that the coming months during this pandemic will not be easy but with the help received for the government and the charity being in a better financial position we feel positive and in a reasonably good position to be able to continue helping all those in need during the following year.

The charity has a Risk Management Strategy which comprises: -
1. Annual review
2. Ongoing assessment of risks
3. Implementation of strategies to limit risks

Reviews have highlighted several risks which are: -
1. Key staff personnel risk - which is ongoing
2. Theft and security in Real Aid charity shops - reviewed regularly
3. Overseas risks
4. Trustees
5. Drop in financial donations /retail takings

Key staff personnel risk
Mrs Abigail Killick and Mr Lindsay Killick are joint executive officers of the charity, the trustees have every confidence in the ability to move the charity forward in challenging times.

Theft and security in Real Aid charity shops
This risk has always been with Real Aid as whenever money is handled there are risks. Random purchases are made by outsiders on behalf of Real Aid from the charity shops to enable us to determine trust and honesty of volunteers. Other random checks are made and to date only 3 from a total of 45 shop volunteers have been asked to leave, and none in the last 5 years. An improvement in security with shop managers is ongoing and procedures have greatly improved the situation, we feel very lucky and honoured to have such loyal and hardworking volunteers.

Trustees
As our work and responsibilities have increased the trustees and management recognise the need to both increase the numbers of trustees and attract more from professional backgrounds.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, which the charity's risk is primarily attributable to. The charity has no significant concentration of credit risk, with exposure spread over a large number of customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 11-04-21 and signed on its behalf by:

.....
Mr Jonathan Raine
Trustee

Disclosure of information to Independent Examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant independent examination information and to establish that the charity's independent examiner is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

Small Company Provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 11-04-21 and signed on its behalf by:

Jonathan Raine

Mr Jonathan Raine
Trustee

Independent Examiner's Report to the trustees of Real Aid

I report on the accounts of Real Aid for the year ended 31 July 2020, which are set out on pages 9 to 20.

Responsibilities and Basis of Report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Sian Broughton ACMA, CGMA, DChA, MAAT
Chartered Institute of Managment Accountants

Chartered Management Accountant, Director of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley, East Yorkshire
HU17 9BY

Date: 19 April 2021

Real Aid

Statement of Financial Activities for the Year Ended 31 July 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	135,711	26,114	161,825
Charitable activities	4	-	13,947	13,947
Other trading activities	5	159,318	-	159,318
Investment income	6	653	-	653
Total Income		295,682	40,061	335,743
Expenditure on:				
Raising funds	7	(189,090)	(26,114)	(215,204)
Charitable activities	8	(70,552)	-	(70,552)
Total Expenditure		(259,642)	(26,114)	(285,756)
Net income		36,040	13,947	49,987
Net movement in funds		36,040	13,947	49,987
Reconciliation of funds				
Total funds brought forward		(23,800)	-	(23,800)
Total funds carried forward	19	12,240	13,947	26,187

	Note	Unrestricted funds General £	Total 2019 £
Income and Endowments from:			
Donations and legacies	3	90,246	90,246
Other trading activities	5	216,633	216,633
Investment income	6	12,499	12,499
Total Income		319,378	319,378
Expenditure on:			
Raising funds	7	(236,290)	(236,290)
Charitable activities	8	(77,434)	(77,434)
Total Expenditure		(313,724)	(313,724)
Net income		5,654	5,654
Net movement in funds		5,654	5,654
Reconciliation of funds			
Total funds brought forward		(29,454)	(29,454)
Total funds carried forward	19	(23,800)	(23,800)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 and 2019 is shown in note 19.

Real Aid

(Registration number: 4244870)
Balance Sheet as at 31 July 2020

	Note	2020 £	2019 £
Current assets			
Debtors	15	6,979	5,472
Cash at bank and in hand		36,276	36
		43,255	5,508
Creditors: Amounts falling due within one year	16	(17,068)	(29,308)
Net assets/(liabilities)		26,187	(23,800)
Funds of the charity:			
Restricted funds		13,947	-
Unrestricted income funds			
Unrestricted funds		12,240	(23,800)
Total funds	19	26,187	(23,800)

For the financial year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 11/4/2021.. and signed on their behalf by:

Mrs Barbara Raine
Trustee

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. 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 company is a private limited company registered in England and Wales.

The address of its registered office is:
Unit 4-6 Riverside Works
Hull Bridge Road
Tickton
East Yorkshire
HU17 9RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Real Aid 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 notes.

The financial statements are presented in sterling and are rounded to the nearest pound.

Going concern
After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. The directors are confident that the measures put in place over the last year and measures still to put in place will improve the company's performance, liquidity and solvency position. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	Fully amortised
Motor vehicles	Fully amortised

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations from individuals	13,286	-	13,286	15,648
Grants, including capital grants;				
Government grants	55,000	26,114	81,114	-
Gifts in kind	67,425	-	67,425	74,598
	135,711	26,114	161,825	90,246

4 Income from charitable activities

	Restricted funds £	Total 2020 £
Local community aid grant	13,947	13,947

5 Income from other trading activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Trading income;			
Shop income from sale of donated goods and services	159,318	159,318	216,633
	159,318	159,318	216,633

6 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	653	653	12,499

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Office costs	9,182	-	9,182	10,733
Charity shops	53,058	-	53,058	63,846
Warehouse	21,933	-	21,933	23,700
Legal fees	13	-	13	413
Allocated support costs	1,686	-	1,686	2,298
Staff Costs	94,318	26,114	120,432	119,857
Governance costs	8,900	-	8,900	15,443
	189,090	26,114	215,204	236,290

8 Expenditure on charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donation & distribution goods in kind	67,425	67,425	74,598
Direct Aid	3,127	3,127	2,836
	70,552	70,552	77,434

9 Analysis of governance and support costs

Governance costs and allocated support costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Audit fees			
Other fees paid to accountant	4,572	4,572	4,664
Independent examiner fees			
Examination of the financial statements	690	690	660
Other governance costs	3,638	3,638	10,119
Allocated support costs	1,686	1,686	2,298
	10,586	10,586	17,741

Allocated support costs breakdown:

Telephone expenses £1,638 (2019 - £2,048)
Sundry expenses £49 (2019 - £250)
Total £1,687 (2019 - £2,298)

10 Trustees remuneration and expenses

During the prior year Mrs Abigail Killick and Mr Lindsey Killick, Joint Chief Executive Officers, of the Charity were added as Directors to Companies House. This was an error made by the Charity and was not supported by any minutes of the Charity. Once the Charity had been made aware of their error a resignation was submitted to Companies House. During this period the following payments were made to them:

Mrs Abigail Killick
Mrs Abigail Killick received a salary of £Nil (2019: £9,400)

Mr Lindsay Killick
Mr Lindsay Killick received a salary of £Nil (2019: £12,760)

11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	114,267	116,106
Social security costs	4,445	2,742
Pension costs	1,720	1,009
	120,432	119,857

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Average number of persons employed	9	9

Contributions to the employee pension schemes for the year totalled £1,720 (2019 - £1,009).

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	690	660

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2019	12,819	17,592	30,411
At 31 July 2020	12,819	17,592	30,411
Depreciation			
At 1 August 2019	12,819	17,592	30,411
At 31 July 2020	12,819	17,592	30,411
Net book value			
At 31 July 2020	-	-	-
At 31 July 2019	-	-	-

15 Debtors

	2020 £	2019 £
Prepayments	1,133	833
VAT recoverable	1,698	1,639
Other debtors	4,148	3,000
	6,979	5,472

16 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	(387)	3,828
Other taxation and social security	1,049	4,490
Other creditors	3,084	7,891
Accruals	13,322	13,099
	17,068	29,308

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2019 - £Nil).

18 Commitments

Capital commitments

Committments relating to various land & buildings leases up to 5 years totalling £52,819 (2019 - £108,823).

The total amount contracted for but not provided in the financial statements was £Nil (2019 - £Nil).

19 Funds

	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
General	(23,800)	295,682	(259,642)	12,240
Restricted funds	-	40,061	(26,114)	13,947
Total funds	(23,800)	335,743	(285,756)	26,187

A breakdown of the restricted funds are shown below:

	Balance at 1 August 2019	Incoming Resources	Resources expended	Balance at 31 July 2020
Coronavirus Job Retention Scheme	-	26,114	(26,114)	-
Local Community Aid for Brexit Preparations	-	13,947	-	13,947
Total Restricted Funds	-	40,061	(26,114)	13,947

Coronavirus Job Retention Scheme

Restricted funds were received from HMRC for staffing costs in relation to employees that were furloughed due to the Coronavirus Pandemic (Covid-19).

Local Community Aid for Brexit Preparations

Restricted funds were received from East Riding of Yorkshire Council to provide food parcels to individuals in need.

	Balance at 1 August 2018 £	Incoming resources £	Resources expended £	Balance at 31 July 2019 £
Unrestricted funds				
General	(29,454)	319,378	(313,724)	(23,800)

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	29,308	13,947	43,255
Current liabilities	(17,068)	-	(17,068)
Total net assets	12,240	13,947	26,187

21 Analysis of net funds

	At 1 August 2019 £	Cash flow £	At 31 July 2020 £
Cash at bank and in hand	36	36,240	36,276
Net asset	36	36,240	36,276

22 Related party transactions

During the year the charity made the following related party transactions:

Mrs Barbara Raine (Trustee)
Mrs Barbara Raine loaned the charity certain funds. At the year end, the amount owed to Mrs Barbara Raine totalled £2,691 (2019 - £7,611). No interest is payable on this loan.

Mrs A Killick and Mr L Killick (related to Barbara Raine, Trustee)
During the year remuneration was paid to Mrs A Killick £13,484 (2019 - £15,081) and Mr L Killick £21,479 (2019 - £21,905).

During the year Mrs A Killick and Mr L Killick sacrified an amount of their wages to donations to the charity, Mrs A Killick £nil (2019 - £3,009) and Mr L Killick £nil (2019 - £2,775).

In addition to this salary sacrifice Mrs A Killick and Mr L Killick donated an additional £nil (2019 - £8,529) to the charity.