



Your Ref:

Our Ref: MB/REA4518/AJG

**Forrester Boyd
Robson Limited**

Kingfisher Court
Plaxton Bridge Road
Woodmansey
Beverley
HU17 0RT

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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:

A4A35CBF565445D...

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



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

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
Solicitors:	The charity is incorporated in England and Wales. 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 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.

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. Alarming, 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.)

Real Aid

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 general 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 trustees is seven.

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.

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.

Real Aid

Trustees' Report

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

.....
6AD909CC1FBC48F....
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".

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:


 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 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

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Rebecca Triffitt MAAT

Chartered Institute of Management 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

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		<u>351,433</u>	<u>-</u>	<u>351,433</u>
Expenditure on:				
Raising funds	6	(289,193)	(213)	(289,406)
Charitable activities	7	<u>(83,119)</u>	<u>-</u>	<u>(83,119)</u>
Total expenditure		<u>(372,312)</u>	<u>(213)</u>	<u>(372,525)</u>
Net expenditure		(20,879)	(213)	(21,092)
Transfers between funds		<u>1,081</u>	<u>(1,081)</u>	<u>-</u>
Net movement in funds		(19,798)	(1,294)	(21,092)
Reconciliation of funds				
Total funds brought forward		<u>12,838</u>	<u>1,294</u>	<u>14,132</u>
Total funds carried forward	19	<u><u>(6,960)</u></u>	<u><u>-</u></u>	<u><u>(6,960)</u></u>

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

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		<u>347,099</u>	<u>-</u>	<u>347,099</u>
Expenditure on:				
Raising funds	6	(297,395)	(1,280)	(298,675)
Charitable activities	7	(91,426)	-	(91,426)
Total expenditure		<u>(388,821)</u>	<u>(1,280)</u>	<u>(390,101)</u>
Net expenditure		<u>(41,722)</u>	<u>(1,280)</u>	<u>(43,002)</u>
Net movement in funds		(41,722)	(1,280)	(43,002)
Reconciliation of funds				
Total funds brought forward		<u>54,560</u>	<u>2,574</u>	<u>57,134</u>
Total funds carried forward	19	<u><u>12,838</u></u>	<u><u>1,294</u></u>	<u><u>14,132</u></u>

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.

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:

6AD909CCTFBC48F.....
 Mr Jonathan Raine
 Trustee

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

Real Aid

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

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 foreseeable 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.

Real Aid

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

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.

Real Aid

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

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.

Real Aid

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

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.

Real Aid

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

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
	<u>119,132</u>	<u>119,132</u>	<u>95,589</u>

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
	<u>232,162</u>	<u>232,162</u>	<u>251,203</u>

5 Investment income

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

Real Aid

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

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted		Total 2025	Total 2024
	General £	Restricted £	£	£
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
	<u>289,193</u>	<u>213</u>	<u>289,406</u>	<u>298,675</u>

7 Expenditure on charitable activities

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

Real Aid

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

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

Real Aid

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

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	<u>700</u>	<u>675</u>

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	<u>5,477</u>	<u>42,446</u>	<u>47,923</u>
At 31 July 2025	<u>5,477</u>	<u>42,446</u>	<u>47,923</u>
Depreciation			
At 1 August 2024	3,062	36,304	39,366
Charge for the year	<u>935</u>	<u>5,112</u>	<u>6,047</u>
At 31 July 2025	<u>3,997</u>	<u>41,416</u>	<u>45,413</u>
Net book value			
At 31 July 2025	<u>1,480</u>	<u>1,030</u>	<u>2,510</u>
At 31 July 2024	<u>2,415</u>	<u>6,142</u>	<u>8,557</u>

14 Debtors

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

Real Aid

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

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
	<u>19,892</u>	<u>12,563</u>

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	<u>1,415</u>	<u>5,605</u>

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	<u>-</u>	<u>1,415</u>

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	<u>-</u>	<u>1,415</u>

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

Commitments 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).

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	<u>1,294</u>	<u>-</u>	<u>(213)</u>	<u>(1,081)</u>	<u>-</u>
Total funds	<u>14,132</u>	<u>351,433</u>	<u>(372,525)</u>	<u>-</u>	<u>(6,960)</u>

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	<u>1,294</u>	<u>(1,081)</u>	<u>(213)</u>	<u>-</u>

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	<u>2,574</u>	<u>-</u>	<u>(1,280)</u>	<u>1,294</u>
Total funds	<u>57,134</u>	<u>347,099</u>	<u>(390,101)</u>	<u>14,132</u>

Real Aid

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

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	<u>(19,892)</u>	<u>(19,892)</u>
Total net assets	<u><u>(6,960)</u></u>	<u><u>(6,960)</u></u>

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	<u>(7,020)</u>	<u>5,605</u>	<u>(1,415)</u>
Net debt	<u><u>(3,366)</u></u>	<u><u>3,036</u></u>	<u><u>(330)</u></u>

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).

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.

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 himself aware of any relevant accounts information and to establish that you are aware of that information.

Yours faithfully:
Signed by: Jonathan Raine
.....BAD909CC1FBC48F.....

Signed on behalf of the board of trustees

Date: 23/03/2026

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Jonathan Raine

jonathanraine@yahoo.com

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Jonathan Raine
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Rebecca Triffitt

Rebecca.triffitt@phoenixabc.co.uk

Security Level: Email, Account Authentication
(None)

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Rebecca Triffitt
971DD5B0731B4AC...

Signature Adoption: Pre-selected Style
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In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	24-Mar-2026 12:10
Certified Delivered	Security Checked	30-Mar-2026 15:04
Signing Complete	Security Checked	30-Mar-2026 15:13
Completed	Security Checked	30-Mar-2026 15:13
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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

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