

Charity Registration No. 1093957

Company Registration No. 04447730 (England and Wales)

JENNYRUTH WORKSHOPS LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

KENNETH EASBY LIMITED
CHARTERED ACCOUNTANTS

JENNYRUTH WORKSHOPS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | Mr D Grundy (Chairman) Mr A Burns Mrs L J Allen Ms K Rogata Mr H Scrope Mr D W Elsy Ms N Scott Dr R S Jones |
| Secretary | Mr H Scrope |
| Charity number | 1093957 |
| Company number | 04447730 |
| Registered office | Unit 5 Redhouse Farm Bridge Hewick Newby Hall Estate Ripon North Yorkshire HG4 5AY |
| Independent examiner | Deborah Fletcher-McVay ACA Kenneth Easby Limited Chartered Accountants Oak House, Market Place Bedale North Yorkshire DL8 1AQ |
| Bankers | Barclays Bank PO Box 76 25 James Street Harrogate HG1 1QX |
| Solicitors | Hethertons St James Square Boroughbridge North Yorkshire YO51 9AR |

JENNYRUTH WORKSHOPS LTD

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JENNYRUTH WORKSHOPS LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2021

The Trustees present their report and financial statements for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the relief of those in need and the advancement of education.

The objectives of the Charity are:

1. The relief of people with learning disabilities, in particular but not exclusively through the development of self-awareness, pride, dignity, confidence, social awareness, and social interaction amongst said people.
2. To advance education amongst people with learning disabilities, in particular but not exclusively through training, skills development and work experience.

To achieve this Jennyruth Workshops Ltd offers training in the manufacture and sale of wooden craft products together with more substantial bespoke items for commercial and other uses.

This involves including disabled workers in all aspects of the commercial operation – purchasing, manufacturing skills, selling, packaging and dispatch, health and safety, monies etc. and dealing with the general public at large. Jennyruth Workshops Ltd continues to maintain and improve on its excellent reputation that is acknowledged by carers, families and our many supporters in the community.

The Trustees have paid due regard to guidance by the Charity Commission in deciding what activities the charity should undertake.

We are constantly developing a strategic business development plan that clarifies our vision and forward planning for the next five to ten years.

Achievements and performance

Despite the continuing difficult and uncertain national and local economic climate, and the immense strain put upon the whole country with the advent of the Coronavirus, the company has continued to make available its facilities to a significant number of learning disabled people. Maintaining a role of education and achievement in all areas of activity, to the benefit of all. During the most trying of times, the team at Jennyruth Workshops has managed against tremendous pressures to continue to support the Workers throughout this most challenging year. We have achieved an increase in the numbers using the services of the workshops to the point where we are now full. Plans are now afoot to expand and improve our facilities to cater for a waiting list which has developed due to our reputation.

We have seen an increase in the qualifications that the workers have gained, for example, City and Guilds Employability Skills Entry Level 2, a significant and developing increase in the links made with the local community and an increase in the bespoke products ordered. We hope with the demise of the pressures from Coronavirus to further develop these achievements in the coming year.

Financial review

The Statement of Financial Activities shows a surplus for the year of £8,430 compared with a deficit in the previous year of £2,058.

This represents continued strong performance which is attributable to progress being achieved in many areas.

JENNYRUTH WORKSHOPS LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

We will offer staff a pay increase, this year on a performance related basis, following an intensive, appraisal procedure, as we continue the re-structuring of staffing, as a number of our current staff reach retirement age over the coming years. We will ensure our increased costs are covered by the increased income from our extended worker numbers.

In terms of the balance sheet the charity remains in a healthy position with net assets of £198,787 comprised substantially of cash at the bank and in hand amounting to £157,707.

The more formal and structured SAGE accounting system adopted over the past three years has provided us with a variety of reports and graphical representations of our financial health and wellbeing. This has brought great benefits over the past year with improved reporting for general day to day management, and has been an invaluable tool to Trustees for the longer term assurance of financial stability. In coming years this development will continue to provide further in depth reporting allowing us to produce more detailed financial information.

It is our belief that our healthy financial position is, in part, responsible for a number of failed grant applications over recent years. Therefore, it will be the policy of the charity that we begin to reduce unrestricted funds which have not been designated for a specific use, whilst maintaining a level to ensure we keep to the Charity Commission's recommendation of a minimum of six months expenditure. We will provide a sum of funding for the commencement of an extension build that will increase the facilities on site. To that end we have negotiated an extension to our current lease working in close liaison with our landlords. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves will be maintained throughout the year, and is in line with current good practice advice from the Charity Commission.

Plans for the future

While the general economic climate is uncertain the Trustees are confident that under its present staff and Trustees that the charity remains in a strong position to give a good account of itself in the future.

Extensive work undertaken during the year drastically affected by the Covid Pandemic, has allowed Jennyruth Workshops to offer a revised service continuously throughout the Government Lockdowns. The use of Zoom and various Social Media tools has ensured an element of 'social contact' for our workers a particular concern for the wellbeing of our workers.

All our staff have risen as one to the challenge that the Covid Pandemic has placed before us all. The mental wellbeing of our workers has been paramount in the work undertaken, and our ability to offer a service to our workers is testament to the unselfish attitude of our Chief Officer and her team.

To ensure the safe return to work for all at Jennyruth Workshops we have embarked on a major alteration, including the provision of a new toilet block and movement of offices and equipment rooms, all changes with reducing risk at the forefront of decisions.

It is the intention to look longer term, to ensure we can continue to offer our workers the work experience as set out in our 'Objectives and Activities'. This is a plan to extend and improve the workshops, plans are now in place to allow us to fund and build a workshop for the future. This we are planning with the consent of our landlord who is fully involved in all our present and future plans, thereby ensuring we can confidently predict our future service provision.

We consult regularly with the appropriate staff at North Yorkshire County Council about fee structures and with parents, workers and carers about our charges for our services.

We continue to make minor improvements to the workshop facilities and replacement and upgrading of our equipment.

We are fortunate that, organisations and individuals, as well as more formal funders, are prepared to offer us financial support that enables us to invest carefully in improvements and new equipment.

JENNYRUTH WORKSHOPS LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

We are committed to the consolidation of the progress and improvements achieved over the past few years while at the same time being aware of possible changes in national policies for adults with learning disabilities that may require us to consider future developments that we might pursue during the life of our five year development plan.

As mentioned above we are continuing appropriate investment in health and safety procedures and particularly, management systems in the coming years.

Progress has been made in recruiting additional people with learning disabilities who can benefit from the skills and experience available at the workshop and every effort is being made to maintain this positive trend. We continue to enjoy a positive reputation locally, among carers and families, the Local Authority and local press and media. We are particularly proud with the development of our web-site and social media which has ensured constant contact with our workers. This has seen an increase in sales during what has been a very barren year for events, but also allowed us to promote the workshops to a much wider community.

Structure, governance and management

Jennyruth Workshops Ltd is a Company limited by guarantee, company number 4447730 and a registered Charity governed by its Memorandum and Articles of Association, charity number 1093957.

The Directors of the charitable company ("the charity") are its trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. As set out in the Articles of Association, 'the Company shall have a Board of Trustees comprising not less than five and not more than nine persons'.

Up to seven trustees shall be elected by the membership. In addition the Trustees may, after consultation with the Dean of Ripon Cathedral or their representative, co-opt up to two other persons to serve as Trustees.

The Chairman is appointed by the Trustees from their own number.

The Trustees meet regularly to administer the charity and individual trustees visit regularly to keep up to date with their area of responsibility. This year we are extending trustee participation with Trustees attending the regular Workers Meetings, thereby ensuring a closer communication with our valued workers.

The Trustees who served during the year are listed below:

Mr D Grundy (Chairman)

Mr A Burns

Mrs L J Allen

Ms K Rogata

Mr H Scrope

Mr D W Elsy

Ms N Scott

Mr R J Bennet

(Retired 26 January 2021)

Dr R S Jones

All of the Trustees are members of the company and guarantee to contribute £1 each in the event of a winding up. All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses claimed by Trustees are recorded in our accounts.

No formal training is given to the trustees but they are able to benefit from in-house training with staff and volunteers as well as courses provided locally by Harrogate and Ripon CVS and other local providers. Recruitment is only made from those who are sympathetic to the charity's objectives and who are prepared to be familiar with the day to day working of the workshops, attend special events where possible and take an oversight of the significant aspect of the management activities.

JENNYRUTH WORKSHOPS LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

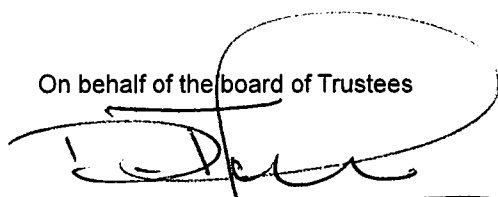
The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks, as far as that is possible. A new policy statement has been agreed that will be subject to regular review.

The Chairman and trustees have established and continue a good relationship with our Chief Officer and her staff at Jennyruth Workshops. We are made welcome and are able to share our expertise when this is appropriate. We continue to be aware of the need to maintain some distance between our governance role and management.

Staff and volunteers

I should again like to finish by paying warm tribute to the work of our dedicated staff and of our many volunteers who bring so much to Jennyruth Workshops Ltd in innumerable ways. Without the tremendous commitment they all make the important work of the charity could not succeed and the lives of many people with learning disabilities would be the poorer.

On behalf of the board of Trustees

A handwritten signature in black ink, appearing to be 'D Grundy', written over a horizontal line.

Mr D Grundy (Chairman)

Chairman/Trustee

Dated: 25 November 2021

JENNYRUTH WORKSHOPS LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENNYRUTH WORKSHOPS LTD

I report to the Trustees on my examination of the financial statements of Jennyruth Workshops Ltd (the charity) for the year ended 31 May 2021.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Deborah Fletcher-McVay ACA

Kenneth Easby Limited
Chartered Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated:3/12/2021

JENNYRUTH WORKSHOPS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2021

Current financial year

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Income and endowments from:</u> | | | | | |
| Donations, legacies and core grants | 2 | 60,200 | 1,000 | 61,200 | 25,450 |
| Charitable activities | 3 | 203,633 | 8,765 | 212,398 | 193,872 |
| Other trading activities | 4 | 4,639 | - | 4,639 | 12,913 |
| Investments | 5 | 754 | - | 754 | 1,287 |
| Other income | 6 | - | - | - | 3,500 |
| Total income | | 269,226 | 9,765 | 278,991 | 237,022 |
| <u>Expenditure on:</u> | | | | | |
| Raising funds | 7 | 1,376 | - | 1,376 | 2,944 |
| Charitable activities | 8 | 266,325 | 3,255 | 269,580 | 235,651 |
| Total resources expended | | 267,701 | 3,255 | 270,956 | 238,595 |
| Net gains/(losses) on investments | 11 | 395 | - | 395 | (485) |
| Net incoming/(outgoing) resources before transfers | | 1,920 | 6,510 | 8,430 | (2,058) |
| Gross transfers between funds | | 9,000 | (9,000) | - | - |
| Net movement in funds | | 10,920 | (2,490) | 8,430 | (2,058) |
| Fund balances at 1 June 2020 | | 184,357 | 6,000 | 190,357 | 192,415 |
| Fund balances at 31 May 2021 | | 195,277 | 3,510 | 198,787 | 190,357 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JENNYRUTH WORKSHOPS LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2021

Prior financial year

| | | Unrestricted funds general 2020 £ | Unrestricted funds Designated 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|--|---|-------------------------------|--------------------|
| | Notes | | | | |
| <u>Income and endowments from:</u> | | | | | |
| Donations, legacies and core grants | 2 | 25,450 | - | - | 25,450 |
| Charitable activities | 3 | 187,472 | - | 6,400 | 193,872 |
| Other trading activities | 4 | 12,913 | - | - | 12,913 |
| Investments | 5 | 1,287 | - | - | 1,287 |
| Other income | 6 | 3,500 | - | - | 3,500 |
| Total income | | 230,622 | - | 6,400 | 237,022 |
| <u>Expenditure on:</u> | | | | | |
| Raising funds | 7 | 2,544 | - | 400 | 2,944 |
| Charitable activities | 8 | 235,651 | - | - | 235,651 |
| Total resources expended | | 238,195 | - | 400 | 238,595 |
| Net gains/(losses) on investments | 11 | (485) | - | - | (485) |
| Net incoming/(outgoing) resources before transfers | | (8,058) | - | 6,000 | (2,058) |
| Gross transfers between funds | | 31,000 | (6,000) | (25,000) | - |
| Net movement in funds | | 22,942 | (6,000) | (19,000) | (2,058) |
| Fund balances at 1 June 2019 | | 161,415 | 6,000 | 25,000 | 192,415 |
| Fund balances at 31 May 2020 | | 184,357 | - | 6,000 | 190,357 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JENNYRUTH WORKSHOPS LTD

BALANCE SHEET

AS AT 31 MAY 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 51,095 | | 31,443 |
| Investments | 13 | | 1,169 | | 774 |
| | | | <u>52,264</u> | | <u>32,217</u> |
| Current assets | | | | | |
| Debtors | 14 | 14,723 | | 13,666 | |
| Cash at bank and in hand | | 157,707 | | 151,844 | |
| | | <u>172,430</u> | | <u>165,510</u> | |
| Creditors: amounts falling due within one year | 15 | (25,907) | | (7,370) | |
| Net current assets | | | 146,523 | | 158,140 |
| Total assets less current liabilities | | | <u>198,787</u> | | <u>190,357</u> |
| Income funds | | | | | |
| Restricted funds | 16 | 3,510 | | 6,000 | |
| Unrestricted funds | | 195,277 | | 184,357 | |
| | | <u>198,787</u> | | <u>190,357</u> | |

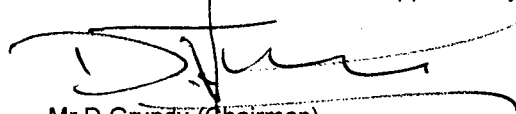
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 November 2021


Mr D Grundy (Chairman)
Trustee

Company Registration No. 04447730

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

Charity information

Jenny Ruth Workshops Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 5, Redhouse Farm, Bridge Hewick Newby Hall Estate, Ripon, North Yorkshire, HG4 5AY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include listed investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts where appropriate.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Wood and other raw materials used in the workshop are donated by third parties, it is not possible to quantify the value of these donations so they are not included in the accounts.

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

(Continued)

Incoming resources from charitable trading activities are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Deferred income relates to entry fees for the Great North Run and Charity Golf Day deferred to the period in which the event takes place.

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs of a direct and indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives as follows:

| | |
|--------------------------------|---------------------------|
| Improvement Leasehold premises | 10%/2% straight line |
| Plant and machinery | 33%/25%/20% straight line |
| Computers | 20% straight line |
| Motor vehicles | 20% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

1 Accounting policies

(Continued)

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations, legacies and core grants

| | Unrestricted funds general 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds general 2020 £ |
|--|---|----------------------------------|--------------------|---|
| Donations and gifts | 21,260 | 1,000 | 22,260 | 25,450 |
| Core grants | 38,940 | - | 38,940 | - |
| | <u>60,200</u> | <u>1,000</u> | <u>61,200</u> | <u>25,450</u> |
| Grants receivable for core activities | | | | |
| Government grants - CJRS | 14,440 | - | 14,440 | - |
| HDC - COVID grant | 10,000 | - | 10,000 | - |
| The Rank Foundation - COVID grant | 14,500 | - | 14,500 | - |
| | <u>38,940</u> | <u>-</u> | <u>38,940</u> | <u>-</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

3 Charitable activities

| | Placement fee Income | Sale of Project related wooden toys and other goods | grants | Total 2021 | Total 2020 |
|------------------------------------|-------------------------|--|---------------|----------------|----------------|
| | 2021 | 2021 | 2021 | | |
| | £ | £ | £ | £ | £ |
| Sales within charitable activities | 169,989 | 29,644 | - | 199,633 | 184,472 |
| Project related grants | - | - | 12,765 | 12,765 | 9,400 |
| | <u>169,989</u> | <u>29,644</u> | <u>12,765</u> | <u>212,398</u> | <u>193,872</u> |
| Analysis by fund | | | | | |
| Unrestricted funds - general | 169,989 | 29,644 | 4,000 | 203,633 | 187,472 |
| Restricted funds | - | - | 8,765 | 8,765 | 6,400 |
| | <u>169,989</u> | <u>29,644</u> | <u>12,765</u> | <u>212,398</u> | <u>193,872</u> |
| For the year ended 31 May 2020 | | | | | |
| Unrestricted funds - general | 162,434 | 22,038 | 3,000 | | 187,472 |
| Restricted funds | - | - | 6,400 | | 6,400 |
| | <u>162,434</u> | <u>22,038</u> | <u>9,400</u> | | <u>193,872</u> |

4 Other trading activities

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ |
|--------------------|---|---|
| Fundraising events | <u>4,639</u> | <u>12,913</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

5 Investments

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ |
|--------------------------------|---|---|
| Income from listed investments | - | 100 |
| Interest receivable | 754 | 1,187 |
| | <u>754</u> | <u>1,287</u> |

6 Other income

| | Total 2021 £ | Unrestricted funds general 2020 £ |
|---|--------------------|---|
| Net gain on disposal of tangible fixed assets | - | 3,500 |
| | <u>-</u> | <u>3,500</u> |

7 Raising funds

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--------------------------|---|---|----------------------------------|--------------------|
| <u>Trading costs</u> | | | | |
| Other trading activities | 1,376 | 2,544 | 400 | 2,944 |
| | <u>1,376</u> | <u>2,544</u> | <u>400</u> | <u>2,944</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

8 Charitable activities

| | Charitable Activities 2021 £ | Charitable Activities 2020 £ |
|----------------------------------|---------------------------------------|---------------------------------------|
| Staff costs | 188,071 | 169,092 |
| Depreciation and impairment | 9,800 | 9,000 |
| Legal and professional fees | 548 | 2,762 |
| Heat and light | 2,752 | 3,249 |
| Repairs and maintenance | 2,405 | 981 |
| Postage, printing and stationary | 1,998 | 989 |
| Training | 312 | 1,118 |
| Subscriptions | - | 217 |
| Staff subsistence and expenses | 1,120 | 1,117 |
| Rent and rates | 28,382 | 28,603 |
| Computer costs | 2,970 | 2,165 |
| Motor vehicle costs | 957 | 1,397 |
| Cleaning materials | 202 | 918 |
| Bank and paypal charges | 443 | 512 |
| Sundry expenses | 71 | 1,235 |
| Accountancy | 1,620 | 1,560 |
| Premises expenses | 15,637 | 5,345 |
| Materials | 12,292 | 5,391 |
| | <u>269,580</u> | <u>235,651</u> |
| | <u>269,580</u> | <u>235,651</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 266,325 | 235,651 |
| Restricted funds | 3,255 | - |
| | <u>269,580</u> | <u>235,651</u> |

Accountancy costs include fees in relation to an independent examination of £1,620 (2020: £1,560).

9 Trustees

During the year two Trustees were reimbursed travel expenses totalling £156 (2020 - £331). None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or in any previous year.

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

10 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|-------------------------|-------------------|-------------------|
| | 11 | 11 |
| | <u>11</u> | <u>11</u> |
| Employment costs | 2021 £ | 2020 £ |
| Wages and salaries | 167,912 | 152,228 |
| Social security costs | 7,237 | 8,490 |
| Other pension costs | 3,383 | 3,301 |
| | <u>178,532</u> | <u>164,019</u> |

11 Net gains/(losses) on investments

| | Unrestricted funds general 2021 £ | Unrestricted funds general 2020 £ |
|----------------------------|---|---|
| Revaluation of investments | 395 | (485) |
| | <u>395</u> | <u>(485)</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

12 Tangible fixed assets

| | Improvement Leasehold premises | Plant and machinery | Computers | Motor vehicles | Total |
|------------------------------------|--------------------------------------|------------------------|-----------|----------------|---------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 June 2020 | 38,654 | 84,976 | 1,205 | 28,455 | 153,290 |
| Additions | 25,461 | 2,873 | 1,118 | - | 29,452 |
| At 31 May 2021 | 64,115 | 87,849 | 2,323 | 28,455 | 182,742 |
| Depreciation and impairment | | | | | |
| At 1 June 2020 | 36,115 | 79,403 | 638 | 5,691 | 121,847 |
| Depreciation charged in the year | 683 | 2,961 | 465 | 5,691 | 9,800 |
| At 31 May 2021 | 36,798 | 82,364 | 1,103 | 11,382 | 131,647 |
| Carrying amount | | | | | |
| At 31 May 2021 | 27,317 | 5,485 | 1,220 | 17,073 | 51,095 |
| At 31 May 2020 | 2,539 | 5,573 | 567 | 22,764 | 31,443 |

13 Fixed asset investments

| | Listed investments £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| At 1 June 2020 | 774 |
| Valuation changes | 395 |
| At 31 May 2021 | 1,169 |
| Carrying amount | |
| At 31 May 2021 | 1,169 |
| At 31 May 2020 | 774 |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

14 Debtors

| | 2021 | 2020 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 6,143 | 7,012 |
| Other debtors | 4,028 | 3,682 |
| Prepayments and accrued income | 4,552 | 2,972 |
| | <u>14,723</u> | <u>13,666</u> |

15 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|---------------|--------------|
| | £ | £ |
| Other taxation and social security | 5,159 | 3,667 |
| Trade creditors | 2,575 | 807 |
| Other creditors | 16,873 | 1,036 |
| Accruals and deferred income | 1,300 | 1,860 |
| | <u>25,907</u> | <u>7,370</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | Movement in funds | | | | |
|--|---------------------------|-----------------------|-----------------------|-----------------|---------------------------|-----------------------|-----------------------|----------------|---------------------------|
| | Balance at 1 June 2019 | Incoming resources | Resources expended | Transfers | Balance at 1 June 2020 | Incoming resources | Resources expended | Transfers | Balance at 31 May 2021 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Charles and Elsie Sykes Trust | 3,000 | - | - | (3,000) | - | - | - | - | - |
| Morrisons fund re mini bus | 12,000 | - | - | (12,000) | - | - | - | - | - |
| Mains Grant | 10,000 | - | - | (10,000) | - | - | - | - | - |
| Harrogate Borough Council re wooden bikes | - | 400 | (400) | - | - | - | - | - | - |
| Screwfix Grant | - | 5,000 | - | - | 5,000 | - | (1,490) | - | 3,510 |
| Ripon Council re jigsaw story boards | - | 1,000 | - | - | 1,000 | - | (1,000) | - | - |
| National Lottery Community Fund | - | - | - | - | - | 8,000 | - | (8,000) | - |
| Ripon City Council - Small Grants Scheme | - | - | - | - | - | 765 | (765) | - | - |
| Evason donation | - | - | - | - | - | 1,000 | - | (1,000) | - |
| | <u>25,000</u> | <u>6,400</u> | <u>(400)</u> | <u>(25,000)</u> | <u>6,000</u> | <u>9,765</u> | <u>(3,255)</u> | <u>(9,000)</u> | <u>3,510</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

16 Restricted funds

(Continued)

The Charles and Elsie Sykes Trust, The Morrisons Fund and the Mains Grant were to fund the purchase of a new minibus, which was completed in the previous year.

The Ripon Council grant was received for the purpose of creating jigsaw story boards. This fund was fully expended in the year.

The Harrogate Borough Council grant was to fund the wooden bikes for Ripon roundabouts. This fund was fully expended in the previous year.

The Screwfix Grant was to fund the replacement of 10 doors with fire doors and expenditure is ongoing.

The National Lottery Community Fund was to fund the stairs and modification to the blue room and toilets. This fund was fully expended in the year.

The Ripon City Council - Small Grants Scheme grant was received for the purpose of creating post boxes. This fund was fully expended in the year.

The Evason donation was received for the purchase of a sander which was acquired in the year.

17 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Designated funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|
| Fund balances at 31 May 2021 are represented by: | | | | | | | |
| Tangible assets | 51,095 | - | 51,095 | 31,443 | - | - | 31,443 |
| Investments | 1,169 | - | 1,169 | 774 | - | - | 774 |
| Current assets/(liabilities) | 143,013 | 3,510 | 146,523 | 152,140 | - | 6,000 | 158,140 |
| | <u>195,277</u> | <u>3,510</u> | <u>198,787</u> | <u>184,357</u> | <u>-</u> | <u>6,000</u> | <u>190,357</u> |

JENNYRUTH WORKSHOPS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2021 | 2020 |
|----------------------------|----------------|----------------|
| | £ | £ |
| Within one year | 23,920 | 23,920 |
| Between two and five years | 95,680 | 95,680 |
| In over five years | 23,920 | 47,840 |
| | <u>143,520</u> | <u>167,440</u> |

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).