

Charity registration number 1093957 (England and Wales)

Company registration number 04447730

**JENNYRUTH WORKSHOPS LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

# JENNYRUTH WORKSHOPS LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D W Elsy Mr D Grundy Mr P Newton Ms D Sleep Ms N Scott Mr J Lewis Mr S Gill	(Appointed 3 February 2025) (Appointed 3 February 2025)
<b>Charity number (England and Wales)</b>	1093957	
<b>Company number</b>	04447730	
<b>Registered office</b>	Unit 5 Redhouse Farm Bridge Hewick Newby Hall Estate Ripon North Yorkshire HG4 5AY	
<b>Independent examiner</b>	Deborah Fletcher-McVay FCA Xeinadin Trinity House Thurston Road Northallerton North Yorkshire DL6 2NA	
<b>Bankers</b>	Virgin Money 7 Gold Street Northampton NN1 1EN	
<b>Solicitors</b>	Hethertons St James Square Boroughbridge North Yorkshire YO51 9AR	

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# JENNYRUTH WORKSHOPS LTD

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# JENNYRUTH WORKSHOPS LTD

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MAY 2025

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The Trustees present their annual report and financial statements for the year ended 31 May 2025.

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

To achieve this, Jennyruth Workshops Ltd offers training in all aspects of its operation which is built around the creation, manufacture and sale of a range of hand-crafted products. Our workers are involved the full production process from coming up with new product ideas, through to production, painting, and finishing to packaging and sales. They help with admin tasks and workplace Health & Safety checks, maintain the garden, and give workshop tours.

We have expanded our range of wooden bird boxes to include insect homes, bird feeders, trugs and decorative items for the home and garden. We also make bespoke items, such as noticeboards, potting benches and log stores to order. As workers have upskilled, we are broadening our range of sewn items, to include gift bags, dog bandanas and festival backpacks. We are also making a variety of cards and wrapping papers featuring stamped designs with hand finished detail, which are proving very popular.

We are attending an increasing number of sales events and extending our outreach activities to raise awareness of all that we do. Workers also visit local schools and groups to give talks about the Jennyruth Workshops and run craft workshops. These activities raise our profile and deepen our relationships within the local community.

#### Achievements and performance

We have continued to make our facilities available to a significant number of adults who have learning disabilities. Now that the premises have been extended, we have been able to welcome new workers to Jennyruth Workshops, are again approaching a maximum number, and have a waiting list for most days.

This has led to an increase in stock production which has enabled the workshop to attend more sales events throughout the year, growing our presence, our customer base and our revenue. We are also making a varied collection of bespoke products including made-to-measure sheds and log stores.

Following the completion of the extension we have been able to expand the groups and courses offered to our workers, encouraging them to try new crafts and develop new skills. Sewing and baking have both come onto the timetable and, with both male and female staff involved, we are breaking down some traditional stereotypical barriers.

# JENNYRUTH WORKSHOPS LTD

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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### Financial review

Placement fees continue to be our primary source of revenue, accounting for around 70% of our income. We continue to lobby with the Council for fees to be increased to a level that covers operating costs, but this is an ongoing battle and we continue to have to rely on grants, sales and fund-raising to make up the shortfall.

We were fortunate to secure grants which have helped with staff costs and also ensure that we were able to onboard new staff prior to welcoming additional workers. The support from The National Lottery Community Fund, which extends over a 3 year period, has been invaluable in our expansion. Amongst other things it has funded two positions for three years – a workshop manager and a paintshop supervisor. Other grant funding has enabled us to add to the woodwork team.

Staff costs have increased due to two factors: employing more staff required to align with increasing worker numbers and accommodate their needs; pay rises needed to ensure that we maintain an adequate gap versus National Minimum Wage which has increased steadily.

Other costs have increased slightly too relating to operating on a slightly larger scale, so more materials, training, accountancy costs and professional fees.

As we have grown, the investment in Sage is proving worthwhile, giving us timely insights into our financial position. We will need to invest in HR support as time goes on, to ensure we keep abreast of legislation and best practice.

The Statement of Financial Activities shows a deficit for the year of £23,674 compared with a surplus in the previous year of £66,796.

As we exit the financial year, we are not anticipating significant change in staff numbers, but do expect to see fee level uplifts in the short term, which should ensure that we return to a more sustainable income versus expenditure position shortly.

In terms of the balance sheet the charity remains in a healthy position with net assets of £353,518 (2024: £377,192) including cash at the bank and in hand amounting to £96,374 (2024: £137,116). Restricted funds of the charity amounted to £23,192 (2024: £511,853).

### Financial Reserves

In line with guidance from the Charity Commission, we currently hold around 3 months of reserves. A total disaster hitting our operation would allow us to meet any contingency costs from this.

### Plans for future periods

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

Our staff team continue to improve the worker offer. We have introduced new activities to the timetable, ensuring that we offer something for everyone, with new challenges and learning opportunities for all. Whilst our focus remains the production of high-quality hand-crafted items that we can sell, the sessions built around recycling, enterprise, and cookery have proven very popular with workers. Since many workers attend several days per week and have been doing so for years, we need to deliver a variety of sessions to keep them engaged long-term.

We have continued to make minor improvements to the workshop facilities, replacing and upgrading our equipment as the need arises. 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.

We are committed to the consolidation of the progress and improvements achieved over the past few years, whilst 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.

We continue to invest in Health and Safety procedures and will be investigating HR support in the short to medium term.

# JENNYRUTH WORKSHOPS LTD

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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Progress has been made in recruiting additional people who have 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 very positive reputation locally, among carers and families, the Local Authority and local press and media.

We are proud of the development of our social media presence which has helped to raise our profile. Work is underway to refresh our website, streamlining the products on offer so that we can more easily maintain stock and offer faster delivery for website orders.

We have welcomed many visitors to Jennyruth Workshop over the year. Our workers love to give tours and this builds their confidence and sense of pride in coming here. We have also visited many local groups and businesses, giving our workers a rounded experience of working life.

Our policy is to engage with local businesses and other organisations to promote our workers' skills and the amazing products they make. This will foster continuing engagement with, and support from, the local 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 Chair 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 the workers and their activities. Whilst some of Trustees work full time elsewhere, we aim to hold some meetings during the day, thereby ensuring that they see the workshop in offer them.

The Trustees, who are also the directors for the purposes of company law, who served during the year are listed below:

Mr A Burns	(Retired 3 February 2025)
Mr D W Elsy	
Mr D Grundy	
Dr R S Jones	(Retired 23 June 2025)
Mr P Newton	
Ms N Scott	(Retired 3 February 2025)
Ms D Sleep	
Ms N Scott	
Mr J Lewis	(Appointed 3 February 2025)
Mr S Gill	(Appointed 3 February 2025)

Mr Stuart Gill has been Co-opted to the Board of Trustees until the February 2025 AGM.

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.

# JENNYRUTH WORKSHOPS LTD

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MAY 2025*

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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. Trustee guidance is also available on the Charity Commission website. We regularly use the internet for training purposes.

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.

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 such risks, as far as that is possible.

The Chair and Trustees have established and continue a good relationship with our Chief Executive Officer and her staff at Jennyruth Workshops. We are made welcome and are able to share our expertise when this is appropriate.

### **Staff and volunteers**

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

The trustees report was approved by the Board of Trustees.

Ms D Sleep

**Chairman/Trustee**

26 February 2026

# JENNYRUTH WORKSHOPS LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JENNYRUTH WORKSHOPS LTD

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I report to the Trustees on my examination of the financial statements of Jennyruth Workshops Ltd (the charity) for the year ended 31 May 2025.

#### **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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 FCA**

Xeinadin  
Trinity House  
Thurston Road  
Northallerton  
North Yorkshire  
DL6 2NA  
Date: .....



# JENNYRUTH WORKSHOPS LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2025**

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations, legacies and core grants	2	33,935	-	33,935	17,262
Charitable activities	3	428,725	85,745	514,470	492,088
Other trading activities	4	9,963	-	9,963	10,062
Investments	5	2,309	-	2,309	2,234
Insurance income		-	-	-	21,703
<b>Total income</b>		474,932	85,745	560,677	543,349
<b>Expenditure on:</b>					
Raising funds	6	2,074	4,500	6,574	3,118
Charitable activities	7	469,743	108,311	578,054	473,193
Other expenditure	10	52	-	52	130
<b>Total expenditure</b>		471,869	112,811	584,680	476,441
Net gains/(losses) on investments	11	329	-	329	(112)
<b>Net income/(expenditure)</b>		3,392	(27,066)	(23,674)	66,796
Transfers between funds		1,595	(1,595)	-	-
<b>Net movement in funds</b>		4,987	(28,661)	(23,674)	66,796
<b>Reconciliation of funds:</b>					
Fund balances at 1 June 2024		325,339	51,853	377,192	310,396
<b>Fund balances at 31 May 2025</b>		330,326	23,192	353,518	377,192

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 2025**

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income from:</b>				
Donations, legacies and core grants	2	17,262	-	17,262
Charitable activities	3	365,238	126,850	492,088
Other trading activities	4	10,062	-	10,062
Investments	5	2,234	-	2,234
Insurance income		21,703	-	21,703
<b>Total income</b>		416,499	126,850	543,349
<b>Expenditure on:</b>				
Raising funds	6	3,118	-	3,118
Charitable activities	7	375,203	97,990	473,193
Other expenditure	10	130	-	130
<b>Total expenditure</b>		378,451	97,990	476,441
Net gains/(losses) on investments	11	(112)	-	(112)
<b>Net income</b>		37,936	28,860	66,796
Transfers between funds		4,595	(4,595)	-
<b>Net movement in funds</b>		42,531	24,265	66,796
<b>Reconciliation of funds:</b>				
Fund balances at 1 June 2023		282,808	27,588	310,396
<b>Fund balances at 31 May 2024</b>		325,339	51,853	377,192

# JENNYRUTH WORKSHOPS LTD

## BALANCE SHEET

AS AT 31 MAY 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		211,351		215,658
Investments	14		1,166		837
			<u>212,517</u>		<u>216,495</u>
<b>Current assets</b>					
Stocks	15	22,248		22,500	
Debtors	16	38,354		32,116	
Cash at bank and in hand		96,374		137,116	
		<u>156,976</u>		<u>191,732</u>	
<b>Creditors: amounts falling due within one year</b>	17	(15,975)		(31,035)	
		<u></u>		<u></u>	
<b>Net current assets</b>			141,001		160,697
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			353,518		377,192
			<u></u>		<u></u>
<b>The funds of the charity</b>					
Restricted income funds	18		23,192		51,853
Unrestricted funds			330,326		325,339
			<u>353,518</u>		<u>377,192</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 2025.

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 26 February 2026

Ms D Sleep  
**Chairman/Trustee**

Company registration number 04447730 (England and Wales)

# JENNYRUTH WORKSHOPS LTD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(25,234)		71,158
<b>Investing activities</b>					
Purchase of tangible fixed assets		(17,817)		(47,610)	
Investment income received		2,309		2,234	
<b>Net cash used in investing activities</b>			(15,508)		(45,376)
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(40,742)		25,782
Cash and cash equivalents at beginning of year			137,116		111,334
<b>Cash and cash equivalents at end of year</b>			96,374		137,116

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2025**

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### **1 Accounting policies**

#### **Charity information**

Jennyruth 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 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 the fair value of investments. 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **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.

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

Investment income is included when receivable.

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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### **1 Accounting policies**

**(Continued)**

#### **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 or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold building improvements	10%/ over 20 years on a straight line basis
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 the statement of financial activities.

#### **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 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### **1.10 Retirement benefits**

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

#### **1.11 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.

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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### 2 Income from donations, legacies and core grants

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	18,935	17,262
Grants	15,000	-
	<hr/>	<hr/>
	33,935	17,262
	<hr/>	<hr/>
<b>Grants</b>		
Discretionary Grant Fund	15,000	-
	<hr/>	<hr/>
	15,000	-
	<hr/>	<hr/>

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3	Income from charitable activities	Placement	Sale of	Performance	Total	Placement	Sale of	Performance	Total
		fee income	wooden toys and other goods	related grants	2025	fee income	wooden toys and other goods	related grants	2024
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	£
	Sales within charitable activities	367,634	61,091	-	428,725	311,932	53,306	-	365,238
	Project related grants	-	-	85,745	85,745	-	-	126,850	126,850
		367,634	61,091	85,745	514,470	311,932	53,306	126,850	492,088
	<b>Analysis by fund</b>								
	Unrestricted funds	367,634	61,091	-	428,725	311,932	53,306	-	365,238
	Restricted funds	-	-	85,745	85,745	-	-	126,850	126,850
		367,634	61,091	85,745	514,470	311,932	53,306	126,850	492,088



# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### Performance related grants analysis

	2025 £	2024 £
Woodwork Tools Fund	-	9,550
Door Openers Fund	-	3,000
Shears Foundation	-	5,500
The National Lottery Community Fund	71,995	36,350
Staff funding grants received	10,000	60,000
Two Ridings Community Foundation	-	10,000
The Needler Memorial Foundation	3,750	-
Other grants receivable	-	2,450
	<u>85,745</u>	<u>126,850</u>

Further information on performance related grants received is disclosed in Note 18.

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>9,963</u>	<u>10,062</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	53	50
Interest receivable	2,256	2,184
	<u>2,309</u>	<u>2,234</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Trading costs</b>						
Other trading activities	<u>2,074</u>	<u>4,500</u>	<u>6,574</u>	<u>3,118</u>	<u>-</u>	<u>3,118</u>

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 7 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	439,219	339,907
Depreciation and impairment	22,072	19,314
Legal and professional fees	4,885	851
Heat and light	9,917	8,615
Repairs and maintenance	1,458	5,548
Postage, printing and stationary	2,470	2,511
Training	2,142	1,984
Staff subsistence and expenses	1,652	900
Rent and rates	32,632	29,749
Computer costs	2,009	3,069
Motor vehicle costs	4,243	5,583
Cleaning materials	8,178	3,357
Bank and paypal charges	366	611
Sundry expenses	567	181
Accountancy	3,540	2,520
Premises expenses	17,944	27,468
Materials	21,025	21,025
	<u>574,319</u>	<u>473,193</u>
<b>Analysis by fund</b>		
Unrestricted funds	469,743	375,203
Restricted funds	<u>108,311</u>	<u>97,990</u>
	<u>578,054</u>	<u>473,193</u>

Accountancy costs of £3,540 (2024: £2,520) include fees in relation to the independent examination and other accountancy and tax services payable to the Independent Examiner.

### 8 Trustees

During the year one Trustee was reimbursed travel expenses totalling £104 (2024 - £238). 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.

### 9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>18</u>	<u>15</u>

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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<b>9</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	404,249	315,800
	Social security costs	26,985	17,871
	Other pension costs	7,985	6,236
		<u>439,219</u>	<u>339,907</u>

There were no employees whose annual remuneration was more than £60,000.

<b>10</b>	<b>Other expenditure</b>	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Net loss on disposal of tangible fixed assets	52	130
		<u>52</u>	<u>130</u>

<b>11</b>	<b>Gains and losses on investments</b>	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Gains/(losses) arising on:		
	Revaluation of investments	329	(112)
		<u>329</u>	<u>(112)</u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 13 Tangible fixed assets

	Leasehold building improvements	Plant and machinery	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 June 2024	212,580	102,270	9,005	48,555	372,410
Additions	12,484	3,076	2,257	-	17,817
Disposals	-	(600)	-	-	(600)
At 31 May 2025	225,064	104,746	11,262	48,555	389,627
<b>Depreciation and impairment</b>					
At 1 June 2024	43,840	76,755	3,682	32,475	156,752
Depreciation charged in the year	9,308	7,081	1,663	4,020	22,072
Eliminated in respect of disposals	-	(548)	-	-	(548)
At 31 May 2025	53,148	83,288	5,345	36,495	178,276
<b>Carrying amount</b>					
At 31 May 2025	171,916	21,458	5,917	12,060	211,351
At 31 May 2024	168,740	25,515	5,323	16,080	215,658

### 14 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 June 2024	837
Valuation changes	329
At 31 May 2025	1,166
<b>Carrying amount</b>	
At 31 May 2025	1,166
At 31 May 2024	837

### 15 Stocks

	2025 £	2024 £
Raw materials and consumables	22,248	22,500

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 16 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	19,426	17,235
Other debtors	5,055	4,154
Prepayments and accrued income	13,873	10,727
	<u>38,354</u>	<u>32,116</u>

### 17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,896	7,872
Trade creditors	48	47
Other creditors	4,451	17,476
Accruals and deferred income	2,580	5,640
	<u>15,975</u>	<u>31,035</u>

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2025 £
Needler Trust	5,000	3,750	-	-	8,750
Woodwork Tools Fund	7,550	-	-	-	7,550
Shears Foundation	5,500	-	(5,500)	-	-
The National Lottery Community Fund	12,803	71,995	(76,311)	(1,595)	6,892
Staff funding	15,000	10,000	(25,000)	-	-
Two Ridings Community Foundation	6,000	-	(6,000)	-	-
	<u>51,853</u>	<u>85,745</u>	<u>(112,811)</u>	<u>(1,595)</u>	<u>23,192</u>

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 18 Restricted funds

(Continued)

Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2024 £
Needler Trust	5,000	-	-	-	5,000
Social Enterprises Support Fund	7,588	-	(7,588)	-	-
Rank Foundation	15,000	-	(15,000)	-	-
Woodwork Tools Fund	-	9,550	(905)	(1,095)	7,550
Door Openers Fund	-	3,000	(3,000)	-	-
Shears Foundation	-	5,500	-	-	5,500
The National Lottery Community Fund	-	36,350	(20,047)	(3,500)	12,803
Staff funding	-	60,000	(45,000)	-	15,000
Two Ridings Community Foundation	-	10,000	(4,000)	-	6,000
The Local Fund	-	1,500	(1,500)	-	-
Ripon Council re Poppy Project	-	950	(950)	-	-
	<u>27,588</u>	<u>126,850</u>	<u>(97,990)</u>	<u>(4,595)</u>	<u>51,853</u>

The Needler Trust Fund consists of £5,000 to purchase electronic magnifiers, and £3,750 to purchase lockers, which were not yet purchased at the year end

The Woodwork Tools Fund consists of three grants received for the purchase of various woodwork equipment. £7,550 of which was available to be spent at the year end.

The Shears Foundation provided a grant of £5,500 to fund a baking and sewing group. This was fully spent during the year.

Funds were received from The National Lottery Community Fund for the employment of two additional members of staff over three years, as well as other associated expenditure. A transfer has been made for capital items purchased in the year. This project was ongoing at the year end.

Various grants were received in the year to contribute to additional staff costs, all of which were spent by the year end.

The Two Ridings Community Foundation fund was received to cover a sales diversification plan. This was fully spent during the year.

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 May 2025:</b>			
Tangible assets	211,351	-	211,351
Investments	1,166	-	1,166
Current assets/(liabilities)	117,809	23,192	141,001
	<u>330,326</u>	<u>23,192</u>	<u>353,518</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 May 2024:</b>			
Tangible assets	215,658	-	215,658
Investments	837	-	837
Current assets/(liabilities)	108,844	51,853	160,697
	<u>325,339</u>	<u>51,853</u>	<u>377,192</u>

### 20 Operating lease commitments

#### Lessee

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:

	2025 £	2024 £
Within one year	26,000	25,480
Between two and five years	104,000	104,000
In over five years	156,000	182,000
	<u>286,000</u>	<u>311,480</u>

### 21 Related party transactions

During the year the charity received placement income totalling £2,655 (2024 - £22,414) from trustees, key management and their close families. The income was received without conditions and on equivalent terms to other parties.

During the year the charity incurred costs of £nil (2024 - £6,152) payable to the Newell brothers, close family members of key management, for construction and maintenance. These costs were on normal commercial terms.

# JENNYRUTH WORKSHOPS LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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22	Cash (absorbed by)/generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(23,674)	66,796
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(2,309)	(2,234)
	Loss on disposal of tangible fixed assets	52	130
	Fair value gains and losses on investments	(329)	112
	Depreciation and impairment of tangible fixed assets	22,072	19,314
	<b>Movements in working capital:</b>		
	Decrease/(increase) in stocks	252	(2,780)
	(Increase)/decrease in debtors	(6,238)	5,660
	(Decrease) in creditors	(15,060)	(15,840)
	<b>Cash (absorbed by)/generated from operations</b>	<b>(25,234)</b>	<b>71,158</b>

## 23 Analysis of changes in net funds

The charity had no material debt during the year.



## Document Activity Report

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