

JUBILEE OUTREACH YORKSHIRE

England & Wales · Charity number 1144323

Details

Other names JOY

Status Registered

Legal form Charitable company

Company number [07326080](#)

Registered 2011-10-18

Register [View on the Charity Commission register](#)

Contact

Address 16 Langley Road
Bingley
BD16 4AB

Phone 01274531999

Email kathy@joyworld.org.uk

Website www.joyworld.org.uk

Activities

Objects: 1) THE RELIEF OF POVERTY AND SICKNESS (WHETHER PHYSICAL OR MENTAL) THE ADVANCEMENT OF EDUCATION AND THE PRESERVATION AND PROTECTION OF GOOD HEALTH AMONG THE PEOPLE OF ROMANIA PRIMARILY, OR ELSEWHERE IN THE WORLD AS THE TRUSTEES DECIDE.2) THE PROMOTION AND ADVANCEMENT OF THE CHRISTIAN FAITH PRIMARILY TO THE PEOPLE OF ROMANIA OR ELSEWHERE IN THE WORLD AS THE TRUSTEES DECIDE.

Activities: The relief of poverty and sickness (whether physical or mental), the advancement of education and the preservation and protection of good health among the people of Romania primarily, but also elsewhere in the world.To promote and advance the Christian faith primarily, but also elsewhere in the world.The charity has two shops which help fund the charity's work including funding small projects.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Romania
- Bradford City
- North Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | - | - | - | - |
| 2024-06-30 | £47,624 | £58,155 | - | - |
| 2023-06-30 | £67,777 | £68,073 | - | - |
| 2022-06-30 | £69,589 | £85,631 | - | - |
| 2021-06-30 | £85,707 | £68,777 | - | - |
| 2020-06-30 | £79,853 | £79,175 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------------|------|------------|
| Alan Armitage | | 2023-05-31 |
| Dr KATHRINE ELIZABETH TEDD M.BCH.B.D | | 2011-10-18 |
| Dr Richard Henshaw | | 2021-06-23 |
| MARTIN BROWN | | 2021-06-23 |

JUBILEE OUTREACH YORKSHIRE

England & Wales - Charity number 1144323

Accounts

Jubilee Outreach Yorkshire

Charity number 1144323

A company limited by guarantee number 07326080

Annual Report and Financial Statements for the year ended 30 June 2024



Jubilee Outreach Yorkshire

Annual Report and Financial Statements for the year ended 30 June 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Jubilee Outreach Yorkshire

Trustees' report for the year ended 30 June 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|---|-----------------|---------------------------------|
| Dr. Kathy Tedd | Chair/Secretary | |
| Dr. Richard Henshaw | | |
| Martin Brown | | |
| Alan Armitage | Treasurer | |
| Charity number | 1144323 | Registered in England and Wales |
| Company number | 07326080 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 14 Jubilee Way | Virgin Money | |
| ShIPLEY | 1 Westgate | |
| West Yorkshire | ShIPLEY | |
| BD18 1QG | BD18 3SD | |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 26 July 2010. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2024

Objectives and activities

The charity's objects

(a) The relief of poverty and sickness (whether physical or mental), the advancement of education and the preservation and protection of good health among the people of Romania primarily, or elsewhere in the world as the trustees decide.

(b) The promotion and advancement of the Christian faith primarily to the people of Romania or elsewhere in the world as the trustees decide.

The charity's main activities

We supplied humanitarian aid to Ukraine and Yemen, and regular funding to 2 charities for disabled and chronically ill folk in Romania.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of poverty, sickness and the advancement of religion.

Achievements and performance

2024 was as busy as ever, with goods coming into the warehouse to be sorted and Martin, Kath and I struggling to deal with it all on the one day a week. There are still a lot of out of date or near dated goods, which we cannot send to Yemen, where customs is very difficult, insisting on 18 months in date, but these are very welcome to the beleaguered medical staff in Ukraine.

The shops are doing reasonably well, despite the downturn in footfall at both shops. The Shipley shop is still only open 3 days a week due to lack of volunteers, so overall our income is down, and the Bingley shop landlord has put the rent up to £12,000 from June. So we are looking at alternative sites.

However, we can still manage with our current commitments.

We send a reduced amount of funding to the two remaining Romanian projects which are not yet self sufficient. We have also managed to send 1 40 foot container of aid to Yemen, partially sponsored by Aquabox. Consignments of medical aid are sent every few weeks to Ukraine with Tim Marsden in Huddersfield, most of which comes regularly to the warehouse from various clinics and care homes, when they update stock and is donated by customers of both shops, or comes directly to the warehouse as nurses and pharmacies direct people to us, or even just by word of mouth.

Medicare

Dr Judit Finna and her home care nursing team have also had another hard year with lack of volunteers and sadly JOY,s funding accounts for around 90% of their total income. They are running on faith and a shoestring but they always manage, by a miracle or two! They see 200 patients a week, half of which are paid for by insurance, and 50 to 60 home visits. Judit writes: "Even though we don't receive state support, so much bureaucracy takes our time and energy that we would devote to our patients. Thank you for being with us and we also thank heaven send love and prayers to all our friends who help us." They appreciate everything we can do, and it is a great privilege to be able to support the amazing work they do.

Sadly we have reduced the amount we send quarterly, as our income has decreased.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2024

Achievements and performance (continued)

Clever Hands

The centre for disabled youngsters is thriving, the need is endless and the time taken for grant applications for the ongoing work, staff support is an ongoing incursion into the great work they do looking after over 50 many mentally and physically handicapped young people. The frequent problems of time taken up by inspections by the authorities, as they look for any mistakes anywhere and impose fines which is endlessly frustrating. Support from the local authorities is difficult to get and often refused. There are always more youngsters needing their help for attendance at the day care centre, and more requests for residential care from parents who cannot cope anymore. A second care home is a great need, and they are busy fund raising for one. They never stop hoping and praying. And the young people themselves work hard at craft items to sell for funds for the centre which provides them with hope and a future.

YEMEN

The war goes on, and the problems for the people multiply as inflation keeps rising and goods are scarce or too expensive, and so many millions of people are near starvation. International aid and support is decreasing, and Yemen becomes another forgotten war. The Yemen church people help whenever they can, but without outside aid, and with so many hospitals destroyed health care is inadequate or absent for most people. The broken water supplies are fouled and cholera and typhoid are endemic. This is still one of the worst humanitarian crises, with many dying of hunger: child malnutrition being one of the highest in the world. Desperate to feed their families to feed their families, many parents marry off their young daughters. Death from lack of food, water and medicine, or from sniper fire, shelling, or drone strikes is common. Our JOY 40 foot container this year was generously sponsored again by Aquabox, who donated 250 shelter boxes, each of which had invaluable water filters plus basic household supplies for a family who have been displaced, lost their home or are simply struggling to survive. Our funds enabled us to buy over £7,000 of dried vegetable soup powder, rice and pasta, and the rest of the space on the containers held wheelchairs, walking frames, vital medical supplies, and hundreds of beautifully knitted or crocheted blankets for refugee families. Everything is delivered to a reputable team of hard working people who seek to help as many of the desperate multitudes as they can. The help is so much appreciated, our contacts say it assists their Christian witness by providing essential lifelines to vulnerable families in the middle of a deepening crisis. They ask us to pray for spiritual and political peace, and reconciliation in this tragic country.

UKRAINE

There appears no end in sight in the vicious war in Ukraine, as the Russian invasion continues unabated, with then peace of Europe threatened. So many people have died; civilians as well as soldiers, including some of our contacts. Many hospitals have been destroyed and medical staff killed and injured. Kviv hospital where we send medical aid, to gets 80 casualties daily. Medical supplies are inadequate, and the staff are overstretched and physically, mentally and spiritually exhausted. We are happy to be able to send consignments of medical supplies every few months with Tim Marsden from Huddersfield who transports them as soon as he gets a van full. Hygiene packs are especially welcome as running water is often absent, and basic easily heated food such as soup packets are a priority. Sleeping bags, walking boots and base layer clothing are a boon to soldiers who often lose everything during the frequent attacks. They may and end up in hospital with clothes damaged and blood soaked. We can feel so helpless in such dreadful situations, so that it is a relief to find a way of getting help where it's needed, through wonderful people, committed to doing their best to see that it all gets there.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2024

Achievements and performance (continued)

Thank you

To everyone who supports us with money and goods; you make it possible for us to keep going! We are grateful our volunteers at the 2 JOY shops for their hard work in raising essential funds; Alan Armitage keeping our books, and dealing with Vat etc; to Martin Brown for his regular hard work in the warehouse each, and for being our willing treasurer; and to Kath Rendle and our other volunteers who help Martin in the warehouse when they are able; to Tim Marsden for his incredible work taking goods up to the frontline in Ukraine; to Keith of Supapak who willingly undertakes all our forklift work; to Aquabox for their very generous sponsorship of so many shelter boxes for Yemen; to Simon Thornton for his invaluable help in organizing the containers and transport to Yemen, and his hard work on packing day, thank you one and all, you are wonderful!! Without all of you, our work would be impossible and I am so grateful for your support, your prayers and encouragement. Last but not least we thank to God for His grace who supports and enables us to do more than we think is possible. With Him nothing is impossible!! Thank you and God bless you all.

Financial review

The net expenditure for the year was £10,531, wholly on unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £14,223.

Although we do not have a formal reserves policy, we always try to have a good bank balance. Grants to our projects in Romania are only made if and when sufficient funds are available.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the income and expenditure, of the charitable company for the year. 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Jubilee Outreach Yorkshire

Independent examiner's report to the trustees of Jubilee Outreach Yorkshire

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2024, which are set out on pages 8 to 13.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable company 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: Name: Alan Dodd FCCA

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Jubilee Outreach Yorkshire
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 June 2024

| | Notes | 2024 Total funds £ | 2023 Total funds £ |
|--------------------------------------|-------|-----------------------------|-----------------------------|
| Income from: | | | |
| Donations | (2) | 4,509 | 14,037 |
| Shops and markets | | 42,413 | 53,094 |
| Bank interest | | 702 | 646 |
| Total income | | <u>47,624</u> | <u>67,777</u> |
| Expenditure on: | | | |
| Rent, rates and water charges | | 8,383 | 7,801 |
| Lighting and heating | | 692 | 564 |
| Internet, phone and postage | | 605 | 617 |
| Shop expenses | (3) | 14,035 | 14,248 |
| Grants paid | (4) | 22,000 | 18,100 |
| Yemen trip costs | | 3,850 | 12,800 |
| Purchases of supplies | | 5,640 | 12,441 |
| Repairs, maintenance and equipment | | 2,345 | 847 |
| Independent examination | | 605 | 605 |
| Bank charges and interest | | - | 50 |
| Total expenditure | | <u>58,155</u> | <u>68,073</u> |
| Net income / (expenditure) | | <u>(10,531)</u> | <u>(296)</u> |
| Fund balances brought forward | | <u>24,754</u> | <u>25,050</u> |
| Fund balances carried forward | | <u>14,223</u> | <u>24,754</u> |

All incoming resources and resources expended derive from continuing activities.

Jubilee Outreach Yorkshire
Balance sheet
as at 30 June 2024

| | | 2024 | 2023 |
|--|-----|---------------|---------------|
| | | Total | Total |
| | | £ | £ |
| Current assets | | | |
| Debtors and prepayments | (5) | 2,685 | 2,612 |
| Cash at bank and in hand | (6) | <u>12,143</u> | <u>23,664</u> |
| Total current assets | | <u>14,828</u> | <u>26,276</u> |
| Current liabilities: | | | |
| amounts falling due within one year | | | |
| Creditors and accruals | (7) | <u>605</u> | <u>1,522</u> |
| Total current liabilities | | <u>605</u> | <u>1,522</u> |
| Net current assets / (liabilities) | | <u>14,223</u> | <u>24,754</u> |
| Net assets | | <u>14,223</u> | <u>24,754</u> |
| Funds | | | |
| Unrestricted funds | | 14,223 | 24,754 |
| Restricted funds | | <u>-</u> | <u>-</u> |
| Total funds | | <u>14,223</u> | <u>24,754</u> |

For the year ending 30 June 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2024

1 Accounting policies continued

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2024

| 2 Donations, legacies and grants | 2024 Total funds £ | 2023 Total funds £ |
|---|-----------------------------|-----------------------------|
| Other donations | 4,509 | 14,037 |
| | <u>4,509</u> | <u>14,037</u> |

| 3 Shop expenses | 2024 Total funds £ | 2023 Total funds £ |
|------------------------|-----------------------------|-----------------------------|
| Rent and rates | 9,952 | 10,147 |
| Utilities | 752 | 927 |
| Insurance | 3,007 | 2,694 |
| Other expenses | 324 | 480 |
| | <u>14,035</u> | <u>14,248</u> |

| 4 Analysis of grants paid | 2024 Grants to institutions £ | 2023 Grants to institutions £ |
|----------------------------------|--|--|
| Medicare | 11,000 | 9,000 |
| Clever Hands | 11,000 | 9,000 |
| Total | <u>22,000</u> | <u>18,000</u> |

Purpose of the grant making activities

Medicare is a home care nursing project in Romania. Clever Hands is a Romanian day care centre for disabled young people.

Grants are paid to both projects to help to fund the costs of staff, equipment and supplies.

| 5 Debtors and prepayments | 2024 £ | 2023 £ |
|----------------------------------|--------------|--------------|
| Prepayments | 1,653 | 1,653 |
| Other debtors | 1,032 | 959 |
| | <u>2,685</u> | <u>2,612</u> |

| 6 Cash at bank and in hand | 2024 £ | 2023 £ |
|-----------------------------------|---------------|---------------|
| Cash at bank | 12,143 | 23,664 |
| | <u>12,143</u> | <u>23,664</u> |

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2024

| | | |
|----------------------------------|--------------|--------------|
| 5 Debtors and prepayments | 2024 | 2023 |
| | £ | £ |
| Prepayments | 1,653 | 1,653 |
| Other debtors | 1,032 | 959 |
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| | | |
|-----------------------------------|---------------|---------------|
| 6 Cash at bank and in hand | 2024 | 2023 |
| | £ | £ |
| Cash at bank | 12,143 | 23,664 |
| | <u>12,143</u> | <u>23,664</u> |

| | | |
|---------------------------------|------------|--------------|
| 7 Creditors and accruals | 2024 | 2023 |
| | £ | £ |
| Accruals | 605 | 1,522 |
| | <u>605</u> | <u>1,522</u> |

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

JUBILEE OUTREACH YORKSHIRE

England & Wales - Charity number 1144323

Accounts

Jubilee Outreach Yorkshire

Charity number 1144323

A company limited by guarantee number 07326080

Annual Report and Financial Statements for the year ended 30 June 2023



Jubilee Outreach Yorkshire

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Jubilee Outreach Yorkshire

Trustees' report for the year ended 30 June 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|---|-----------------|---------------------------------|
| Dr. Kathy Tedd | Chair/Secretary | |
| Dr. Richard Henshaw | | |
| Martin Brown | | |
| Alan Armitage | Treasurer | Appointed 31 May 2023 |
| Charity number | 1144323 | Registered in England and Wales |
| Company number | 07326080 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 14 Jubilee Way | Virgin Money | |
| Shipley | 1 Westgate | |
| West Yorkshire | Shipley | |
| BD18 1QG | BD18 3SD | |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

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Leeds
LS10 2QW

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Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2023

Objectives and activities

The charity's objects

- (a) The relief of poverty and sickness (whether physical or mental), the advancement of education and the preservation and protection of good health among the people of Romania primarily, or elsewhere in the world as the trustees decide.
- (b) The promotion and advancement of the Christian faith primarily to the people of Romania or elsewhere in the world as the trustees decide.

The charity's main activities

We supplied humanitarian aid to Ukraine and Yemen, and regular funding to 2 charities for disabled and chronically ill folk in Romania.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of poverty, sickness and the advancement of religion.

Achievements and performance

2023 was a busy year, with goods coming into the warehouse to be sorted and Martin and I struggling to deal with it all on the one day a week. It was a great relief to have Kath Randle, a new and enthusiastic volunteer, join us on the warehouse floor, making life a lot easier. There are still a lot of out of date or near dated goods, which we cannot send to Yemen, where customs is very difficult, insisting on 18 months in date, or they fine our colleagues, but these can now go to Ukraine.

The Bingley shop is doing well, despite national economic difficulties, it is more than holding its own. Sadly, the Shipley shop is struggling, partly due to lack of volunteers, but also a very much reduced footfall in Shipley town. So overall our income is down; added to which we lost a major supporter when our friend and supporter Malcolm Grainge died.

However, we have been able to continue with our commitments.

We sent a reduced amount of funding to the two remaining Romanian projects which are not yet self sufficient (the other five are now happily self-funding or have outside support). We have also managed to send 2 40 foot containers of aid to Yemen, partially sponsored by Aquabox. Consignments of aid are sent to Ukraine with Tim Marsden in Huddersfield, much of which is donated by customers of both shops, otherwise medical supplies come from various clinics and care homes.

Medicare: The home care nursing team under the direction of Dr Judit Finna have had another hard year with Dr Judit Finna working from a wheelchair at one stage due to severe sciatica, and later she fell rupturing knee ligaments, requiring surgery, after which she went back to work on crutches. They have had great difficulty getting volunteers and much staff illness, and so are barely managing, but they always do, by a miracle or two!. Judit writes: "There are so many stories, its definitely a seven day miracle that we survive, and you have the biggest part in this miracle. We often solve hopeless situations with your help. We send love and prayers to all our friends who help us with great love." They are all so grateful for whatever we can do.

We are still able to support their amazing work, they have so little support from the authorities. Sadly we have reduced the amount we send quarterly, as our income has decreased.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2023

Achievements and performance (continued)

Clever Hands: The centre for disabled youngsters is thriving, despite various difficulties. It needed renovation, and a lot of time spent on grant applications for the ongoing work, staff support as well as for construction work, and the perennial problems of inspections by the authorities, taking up time and effort, as they try to find errors anywhere and impose fines!! Any support from the authorities is grudgingly given, tardy or absent. There are more youngsters needing their help, with more requests for residential care for a youngster alone or with one struggling parent. So this year their priority will be the planning for second care home. They never stop hoping and praying. And still all the young people work hard at craft items to sell, to raise funding for the centre they love, which provides them with so much hope and encouragement.

The Yemen: The tragic civil war continues as our colleagues there report: "the explosive remnants of war continue to claim lives with unknown numbers of landmines." International aid and support has dwindled, as Yemen becomes another forgotten war. The Yemen church people help whenever they can, the Yemen Christian Alliance takes medical supplies to local clinics as soon as they are shipped into the country, But in the absence of outside aid, and with so many hospitals destroyed health care is totally inadequate care for the vast needs of a battered population. Doctors provide free care for those unable to afford it, and the little churches raise funds whenever they can for the destitute and needy. With a collapsing currency, rising prices, and inflation and no way of earning a living wage, Yemen's young men are unlikely to lay down the arms they are paid to carry! The country still ranks one of the worst in the global hunger index; so many people are dying of hunger, the elderly and little children being most vulnerable, Child malnutrition is one of the highest in the world and in the struggle to feed their families, young girls are at increasing risk of early marriage. 60% of deaths are due to lack of food, water and medicine, but many die hit by shelling, drone strikes snipers and cross fire. Both our JOY 40 foot containers this year were generously sponsored again by Aquabox, who donated 250 shelter boxes to each load, with much needed water filters plus basic household supplies for families who have fled the violence, have been bombed out of house and home, or are simply struggling to survive. Our funds enabled us to buy over £7,000 of dried vegetable soup powder, rice and pasta, and the rest of the space on the containers held wheelchairs, walking frames, vital medical supplies, and hundreds of beautifully knitted or crocheted blankets for refugee families. All this is delivered to and entrusted to a reputable team of hard working people who seek to help as many of the desperate multitudes as they can. The help is so much appreciated, our contacts say it assists their Christian witness by providing essential lifelines to vulnerable families in the middle of a deepening crisis. They ask us to pray for spiritual and political peace, and reconciliation to their lands.

Ukraine: There appears no end in sight in the vicious war in Ukraine, as the Russian invasion continues unabated, with surrounding countries beginning to feel at risk themselves. So many countless dead, including some of our contacts, hospitals bombed and medical staff killed and injured. The hospital we send medical aid to gets 80 casualties daily; with inadequate medical supplies, the task of the staff is a nightmare, and the toll is not just physical but mental and spiritual. Thankfully we are still able to send consignments monthly via Tim Marsden in Huddersfield who organizes transport to a front-line hospital, transport of vital supplies which are so very welcome. The medical staff and soldiers receiving whatever we can send are so grateful. Hygiene packs are especially welcome as running water is often absent, and basic easily heated food such as soup packets are a priority. Sleeping bags, plus walking boots are a boon to soldiers who often lose everything during the frequent attacks, and end up in hospital without clothes that are not damaged and blood soaked. We tend to feel so helpless in these situations, and it is such a relief to find a means of helping where it's needed, and through wonderful people who are committed to doing their best to see that it all gets there.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2023

Achievements and performance (continued)

Thank you to all of you who continue to give money and goods over the year, your commitment and loyalty keeps us going! To our volunteers at both JOY shops for their hard work in raising essential funds; Alan Armitage keeping our books, and sorting out so much of the bureaucracy; to Martin Brown for his regular hard work in the warehouse each, and for being our willing treasurer; and to Kath Randle and our other volunteers who help Martin in the warehouse when they are able; to Tim Marsden for his incredible work taking goods up to the frontline in Ukraine; to Keith of Supapak who willingly undertakes all our forklift work; to Aquabox for their very generous sponsorship of so many shelter boxes for Yemen; to Simon Thornton for his invaluable help in organizing the containers and transport to Yemen, and his hard work on packing day, thank you one and all, you are wonderful!! Without all of you, our work would be impossible and I am so grateful for your support, your prayers and encouragement. Last but not least our thanks to God for His grace and mercy enabling us to do more than we can has done through us all in the last year. Thank you and God bless you all.

Financial review

The net expenditure for the year was £296 ,wholly on unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £24,754.

Although we do not have a formal reserves policy, we always try to have a good bank balance. Grants to our projects in Romania are only made if and when sufficient funds are available.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the income and expenditure, of the charitable company for the year. 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;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 22/3/2024

Alan Armitage (Trustee)

Jubilee Outreach Yorkshire

Independent examiner's report to the trustees of Jubilee Outreach Yorkshire

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2023, which are set out on pages 8 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable company 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Alan Dodd FCCA

28/3/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Jubilee Outreach Yorkshire
Statement of Financial Activities
(including summary income and expenditure account
for the year ended 30 June 2023

| | Notes | 2023 Total funds £ | 2022 Total funds £ |
|--------------------------------------|-------|-----------------------------|-----------------------------|
| Income from: | | | |
| Donations, including gift aid | (2) | 14,037 | 16,127 |
| Shops and markets | | 53,094 | 53,314 |
| Other income | | - | 100 |
| Bank interest | | 646 | 48 |
| Total income | | <u>67,777</u> | <u>69,589</u> |
| Expenditure on: | | | |
| Rent, rates and water charges | | 7,801 | 6,755 |
| Lighting and heating | | 564 | 657 |
| Internet, phone and postage | | 617 | (173) |
| Shop expenses | (3) | 14,248 | 11,123 |
| Grants paid | (4) | 18,100 | 42,000 |
| Yemen trip costs | | 12,800 | 11,500 |
| Purchases of supplies | | 12,441 | 6,719 |
| Vehicle expenses | | - | 766 |
| Repairs, maintenance and equipment | | 847 | 1,774 |
| Independent examination | | 605 | 510 |
| Bank charges and interest | | 50 | - |
| Takings discrepancy | | - | 4,000 |
| Total expenditure | | <u>68,073</u> | <u>85,631</u> |
| Net income / (expenditure) | | (296) | (16,042) |
| Fund balances brought forward | | <u>25,050</u> | <u>41,092</u> |
| Fund balances carried forward | (4) | <u>24,754</u> | <u>25,050</u> |

All incoming resources and resources expended derive from continuing activities:

Jubilee Outreach Yorkshire

Balance sheet

as at 30 June 2023

| | 2023 | 2022 |
|--|------------------|---------------|
| | Total | Total |
| | £ | £ |
| Current assets | | |
| Debtors and prepayments | (5) 2,612 | 4,581 |
| Cash at bank and in hand | 23,664 | 21,386 |
| Total current assets | <u>26,276</u> | <u>25,967</u> |
| Current liabilities: | | |
| amounts falling due within one year | | |
| Creditors and accruals | (6) <u>1,522</u> | <u>917</u> |
| Total current liabilities | <u>1,522</u> | <u>917</u> |
| Net current assets / (liabilities) | <u>24,754</u> | <u>25,050</u> |
| Net assets | <u>24,754</u> | <u>25,050</u> |
| Funds | | |
| Unrestricted funds | 24,754 | 25,050 |
| Restricted funds | - | - |
| Total funds | <u>24,754</u> | <u>25,050</u> |

For the year ending 30 June 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 22/3/2024

Alan Armitage (Trustee)

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2023

1 Accounting policies continued

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2023

| 2 Donations, legacies and grants | 2023 | 2022 |
|---|---------------|---------------|
| | Total | Total |
| | funds | funds |
| | £ | £ |
| Yemen Appeal Fund | - | 9,057 |
| Other donations, including gift aid | 14,037 | 7,070 |
| | <u>14,037</u> | <u>16,127</u> |

| 3 Shop expenses | 2023 | 2022 |
|------------------------|---------------|---------------|
| | Total | Total |
| | funds | funds |
| | £ | £ |
| Rent and rates | 10,147 | 8,817 |
| Utilities | 927 | 1,021 |
| Insurance | 2,694 | 933 |
| Other expenses | 480 | 352 |
| | <u>14,248</u> | <u>11,123</u> |

| 4 Analysis of grants paid | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| | Grants to | Grants to |
| | institutions | institutions |
| | £ | £ |
| Medicare | 9,000 | 21,000 |
| Clever Hands | 9,000 | 21,000 |
| Total | <u>18,000</u> | <u>42,000</u> |

Purpose of the grant making activities

Medicare is a home care nursing project in Romania. Clever Hands is a Romanian day care centre for disabled young people.

Grants are paid to both projects to help to fund the costs of staff, equipment and supplies.

| 5 Debtors and prepayments | 2023 | 2022 |
|----------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments | 1,653 | 1,643 |
| Other debtors | 959 | 2,938 |
| | <u>2,612</u> | <u>4,581</u> |

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2023

| 6 Creditors and accruals | 2023 | 2022 |
|---------------------------------|--------------|------------|
| | £ | £ |
| Accruals | <u>1,522</u> | <u>917</u> |
| | <u>1,522</u> | <u>917</u> |

7 Related party transactions

Trustee expenses

During the year no trustees received any expenses (previous year: 1 trustee and £394).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Jubilee Outreach Yorkshire

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2023

| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
|--------------------------------------|---------------|-----------------|------------|--------------|---------------|-----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Donations, including gift aid | 14,037 | 7,070 | - | 9,057 | 14,037 | 16,127 |
| Shops and markets | 53,094 | 53,314 | - | - | 53,094 | 53,314 |
| Other income | - | 100 | - | - | - | 100 |
| Bank interest | 646 | 48 | - | - | 646 | 48 |
| Total income | 67,777 | 60,532 | - | 9,057 | 67,777 | 69,589 |
| Expenditure | | | | | | |
| Rent, rates and water charges | 7,801 | 6,755 | - | - | 7,801 | 6,755 |
| Lighting and heating | 564 | 657 | - | - | 564 | 657 |
| Internet, phone and postage | 617 | (173) | - | - | 617 | (173) |
| Shop expenses | 14,248 | 11,123 | - | - | 14,248 | 11,123 |
| Grants paid | 18,100 | 42,000 | - | - | 18,100 | 42,000 |
| Yemen trip costs | 12,800 | 2,123 | - | 9,377 | 12,800 | 11,500 |
| Purchases of supplies | 12,441 | 6,719 | - | - | 12,441 | 6,719 |
| Vehicle expenses | - | 766 | - | - | - | 766 |
| Repairs, maintenance and equipment | 847 | 1,774 | - | - | 847 | 1,774 |
| Independent examination | 605 | 510 | - | - | 605 | 510 |
| Bank charges and interest | 50 | - | - | - | 50 | - |
| Takings discrepancy | - | 4,000 | - | - | - | 4,000 |
| Total expenditure | 68,073 | 76,254 | - | 9,377 | 68,073 | 85,631 |
| Net income / (expenditure) | (296) | (15,722) | - | (320) | (296) | (16,042) |
| Fund balances brought forward | 25,050 | 40,772 | - | 320 | 25,050 | 41,092 |
| Fund balances carried forward | 24,754 | 25,050 | - | - | 24,754 | 25,050 |

JUBILEE OUTREACH YORKSHIRE

England & Wales - Charity number 1144323

Accounts

Jubilee Outreach Yorkshire

Charity number 1144323

A company limited by guarantee number 07326080

Annual Report and Financial Statements for the year ended 30 June 2022



West Yorkshire Community Accounting Service

Jubilee Outreach Yorkshire

Annual Report and Financial Statements for the year ended 30 June 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Jubilee Outreach Yorkshire

Trustees' report for the year ended 30 June 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|---|-----------------|---------------------------------|
| Dr. Kathy Tedd | Chair/Secretary | |
| Dr. Richard Henshaw | | |
| Martin Brown | Treasurer | |
| Alan Armitage | | Appointed 31 May 2023 |
| Charity number | 1144323 | Registered in England and Wales |
| Company number | 07326080 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 14 Jubilee Way | Virgin Money | |
| ShIPLEY | 1 Westgate | |
| West Yorkshire | ShIPLEY | |
| BD18 1QG | BD18 3SD | |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 26 July 2010. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2022

Objectives and activities

The charity's objects

- (a) The relief of poverty and sickness (whether physical or mental), the advancement of education and the preservation and protection of good health among the people of Romania primarily, or elsewhere in the world as the trustees decide.
- (b) The promotion and advancement of the Christian faith primarily to the people of Romania or elsewhere in the world as the trustees decide.

The charity's main activities

We supplied humanitarian aid to Ukraine and Yemen, and quarterly funding to 2 charities for disabled and chronically ill folk in Romania.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of poverty, sickness and the advancement of religion.

Achievements and performance

This has been a challenging and difficult year, mainly due to lack of volunteers, and individuals having to isolate with Covid. We have lost two long time friends and committed workers in the Shipley shop when both Anne Mainman and Helen Cheetham retired; we miss them greatly after over 20 years' loyal service. Kath and Margaret who worked so staunchly and made such a success of the Bingley shop had perforce to retire due to ill health; once again we miss two great friends of the charity. A good team has emerged for the Bingley shop, although still lacking more than one volunteer on some days; which is not advisable. The Shipley shop, however, is struggling with only two volunteers and temporary help from students. Despite all this the income is now steady.

We have managed to send two 40 foot containers of vital aid each year to Yemen in our efforts help some of the 24 million people in the dreadful war in Yemen, who are in desperate need of help; thanks to all our wonderful supporters, in spite of the fact many are also donating to local food banks etc.

We are now also sending almost fortnightly van loads of aid into Ukraine, via friends at St Andrew's Motor Company in Huddersfield; supplies which are regularly donated by customers in the two shops, or are delivered to the JOY warehouse. These are delivered to the central sorting warehouse in Ukraine, which is secret so that the Russians cannot target it, also to hospitals at Kharkiv, Mokolaiv and Zaporizhzhia.

We still support two remaining Romanian projects, but are unable to send any supplies because of the complicated EU regulations. However we are able send funding for their wonderful work; still unrecognised by the Romanian state.

Medicare: The team of nurses providing care for 200 or more housebound disabled, chronically ill and dying patients has a very difficult year; at times caring for 70 Covid patients plus 40 to 60 patients daily to the clinic, coping with all the rules and regulations, and hospitals barely functioning. Dr Judit and several staff have had Covid, and nurse Eva's cerebral tumour has recurred, which is very sad news. Nurse Andrea broke her leg and Judit had a tumour on her neck which needed surgical removal, but thankfully is benign. Dr Finna writes: "We work harder in more difficult circumstances and regulations change daily! Now we fear not only of our old people, but our young people, and the mood is war. We have been asked for list of young who can be classified, we provide shelters, and if necessary how to rescue those for whom we are responsible. Meanwhile Ukrainian refugees show up; I signed up for voluntary medical help, the nurses help. We have to hand out prescriptions for iodine tablets to prevent radioactive, for 1,000 patients, enter them in registers. I have no idea how it will fit in my 10-12 hours day work. Your money arrived thank you very much. We can pay the bills, salaries. Thank you for your incredible care."

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2022

Achievements and performance (continued)

Clever Hands: The day care centre is busy as ever. Director Orsi writes: "We have 4 new youngsters in the day care centre and there would be even more if there would be space enough. We must say no to new requests now. Many parents (mostly mothers) of newcomers also joined the group, which is good. They need support from the group, on the other hand they are energetic and active with lots of ideas and participate with enthusiasm. Thank you for the money and for all your support during the whole year and years. It was hard year but also a blessed one. We really experienced the care and love of God. Last year we started with a big deficit, with Covid and insecurity, and closed with joy and blessings and some plus for the new year. It is really a miracle. Thanks for your part in this."

Once again we have been able to send two 40 foot containers of essential medical supplies, equipment and food to be distributed by our contacts Yemen Vision.

The Yemen: Aquabox continue to be enormously generous in supporting what we do by providing almost half a container full of shelter boxes, (250) containing water filters and essential humanitarian supplies. Our information from the Yemen Response Team indicates that 11 million people are starving, mainly because inflation has gone sky high due to the protracted war, Covid 19, Russia's invasion of Ukraine and Yemen's crumbling economy, so we buy as much food as we can afford for each container. Our next and 8th container will have £5,000 worth of dried vegetable soup powder, and sacks of rice and pasta. We are indebted to our supporters sending us vital medical supplies and equipment, sacks of food and so many beautiful, knitted blankets.

Our contact and the co-ordinator in Yemen, Jaime writes: "Thank you for your caring heart; Yemen Vision is always grateful and appreciates everything that you and JOY have been able to do." The Yemen response team shared how our aid helps. "An elderly man looks for work daily to feed his five children, the children take care of all the chores, including the task of fetching water. Going to the well is an all-day journey that starts early in the morning, so half of the children go to the well one day, while the other half go to school. They swap roles each day and the children who went to the well come back at sunset, without having eaten lunch. Ever since they received a water storage tank, filter, and soap through the rainwater harvesting project, all the children have been able to go to school every day. They don't need to go to the well daily

Link work and supplies: We continue to send surplus goods via sister charities to many places; We send community health aids, blankets and baby knitwear with Physionet to the Philippines, and various African countries. Physionet, by exchange give us wheelchairs for Yemen. Clinics, care homes, and the Airedale Hospital give us medical supplies which cannot be reissued: incontinence pads, walking frames, wheelchairs, catheters, syringes, needles, masks etc. The AGH medical engineers continue to provide us with redundant equipment which is replaced because it is updated (which they service for us), It is all very welcome and deeply appreciated by our medical colleagues over there, who struggle with lack of funds and supplies, and corrupt, inefficient or just obstructive authorities. We provide wheelchairs and rollators to BIASAN in Bradford, for asylum seekers and refugees, helping whenever we can

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2022

Achievements and performance (continued)

Thank you everyone who helps and support us: donating, sorting and packing goods. Malcolm Grainge: for helping with the rent of the office and warehousing over so many years, and for enabling us to carry on. Our wonderful volunteers in both JOY charity shops, whose dedication enthusiasm and hard work usually earns over 70% of our income. Thank you Kath Crabtree for sorting out the arears of over a year in the book keeping, and discovered and continuing to give us her support. Sadly, while reconciling the accounts she discovered a discrepancy between the Shipley shop takings and the banking. After speaking to the volunteer concerned, we informed the police, and reported the incident to the Charity Commission, who were satisfied that the trustees had dealt with the matter appropriately and responsibly.

Thanks to Martin for dealing with all payments and doing the majority of the warehouse work, assisted by Jez Belsten, whenever his work rota allows. Thank you once again to the Freight Agency and Simon Thornton, without whose help, support and guidance getting containers into Yemen would be much more difficult. We are also grateful to him and Keith of Supapak for their help in packing the containers. Aquabox very generously donate 250 shelter boxes and water filters for each container which is an enormous help.

Above all, we thank God, whose grace and provision make all this possible, so that we have the joy of helping so many people through dedicated Christian brothers and sisters doing amazing work to ameliorate the tremendous need of vast numbers of people. Your prayers are always the best gift you can give us for without them and the miracle of God's grace and loving care, JOY would not achieve very much. Bless you all.

Financial review

The net expenditure for the year was £16,042, including net expenditure of £15,722 on unrestricted funds and net expenditure of £320 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £25,050.

Although we do not have a formal reserves policy, we always try to have a good bank balance. Grants to our projects in Romania are only made if and when sufficient funds are available.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the income and expenditure, of the charitable company for the year. 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;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 1/7/2023

Alan Armitage (Trustee)

Jubilee Outreach Yorkshire

Independent examiner's report to the trustees of Jubilee Outreach Yorkshire

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2022, which are set out on pages 8 to 13.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable company 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Alan Dodd FCCA

4/7/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Jubilee Outreach Yorkshire
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 June 2022

| | Notes | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations, including gift aid | (2) | 7,070 | 9,057 | 16,127 | 32,370 |
| Grants | | - | - | - | 18,862 |
| Shops and markets | (3) | 53,314 | - | 53,314 | 32,466 |
| Other income | | 148 | - | 148 | 2,009 |
| Total income | | 60,532 | 9,057 | 69,589 | 85,707 |
| Expenditure on: | | | | | |
| Rent, rates and water charges | | 6,755 | - | 6,755 | 4,224 |
| Lighting and heating | | 657 | - | 657 | 337 |
| Internet, phone and postage | | (173) | - | (173) | 1,107 |
| Shop expenses | (4) | 11,123 | - | 11,123 | 11,950 |
| Grants paid | (5) | 42,000 | - | 42,000 | 38,000 |
| Lorry trips | | - | - | - | 550 |
| Yemen trip costs | | 2,123 | 9,377 | 11,500 | 8,805 |
| Purchases of supplies | | 6,719 | - | 6,719 | 2,335 |
| Vehicle expenses | | 766 | - | 766 | 187 |
| Repairs, maintenance and equipment | | 1,774 | - | 1,774 | 608 |
| Independent examination | | 510 | - | 510 | 475 |
| Stationery and office | | - | - | - | 124 |
| Bank charges and interest | | - | - | - | 75 |
| Takings discrepancy | | 4,000 | - | 4,000 | - |
| Total expenditure | | 76,254 | 9,377 | 85,631 | 68,777 |
| Net income / (expenditure) | | (15,722) | (320) | (16,042) | 16,930 |
| Fund balances brought forward | | 40,772 | 320 | 41,092 | 24,162 |
| Fund balances carried forward | (6) | 25,050 | - | 25,050 | 41,092 |

All incoming resources and resources expended derive from continuing activities.

Jubilee Outreach Yorkshire

Balance sheet

as at 30 June 2022

| | 2022 | 2022 | 2022 | 2021 |
|--|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Current assets | | | | |
| Debtors and prepayments | (7) 4,581 | - | 4,581 | 6,741 |
| Cash at bank and in hand | (8) 21,386 | - | 21,386 | 34,826 |
| Total current assets | <u>25,967</u> | <u>-</u> | <u>25,967</u> | <u>41,567</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (9) 917 | - | 917 | 475 |
| Total current liabilities | <u>917</u> | <u>-</u> | <u>917</u> | <u>475</u> |
| Net current assets / (liabilities) | <u>25,050</u> | <u>-</u> | <u>25,050</u> | <u>41,092</u> |
| Net assets | <u>25,050</u> | <u>-</u> | <u>25,050</u> | <u>41,092</u> |
| Funds | | | | |
| Unrestricted funds | 25,050 | - | 25,050 | 40,772 |
| Restricted funds | - | - | - | 320 |
| Total funds | <u>25,050</u> | <u>-</u> | <u>25,050</u> | <u>41,092</u> |

For the year ending 30 June 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 1/7/2023

Alan Armitage (Trustee)

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2022

| 2 Donations, legacies and grants | 2022 | 2022 | 2022 | 2021 |
|---|--------------|--------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Yemen Appeal Fund | - | 9,057 | 9,057 | 11,119 |
| Grants - Bradford MDC | - | - | - | 18,862 |
| Other donations, including gift aid | 7,070 | - | 7,070 | 21,251 |
| | <u>7,070</u> | <u>9,057</u> | <u>16,127</u> | <u>51,232</u> |

| 3 Shops and Markets | 2022 | 2022 | 2022 | 2021 |
|----------------------------|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| ShIPLEY shop income | 25,821 | - | 25,821 | 8,388 |
| Bingley shop income | 27,493 | - | 27,493 | 24,078 |
| | <u>53,314</u> | <u>-</u> | <u>53,314</u> | <u>32,466</u> |

| 4 Shop expenses | 2022 | 2022 | 2022 | 2021 |
|------------------------|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Rent and rates | 8,817 | - | 8,817 | 8,925 |
| Utilities | 1,021 | - | 1,021 | 796 |
| Insurance | 933 | - | 933 | 940 |
| Other expenses | 352 | - | 352 | 1,289 |
| | <u>11,123</u> | <u>-</u> | <u>11,123</u> | <u>11,950</u> |

| 5 Analysis of grants paid | 2022 | 2022 | 2022 | 2021 |
|----------------------------------|---------------|-------------|---------------|---------------|
| | Grants to | Grants to | Total | Total |
| | institutions | individuals | funds | funds |
| | £ | £ | £ | £ |
| Medicare | 21,000 | - | 21,000 | 19,000 |
| Clever Hands | 21,000 | - | 21,000 | 19,000 |
| | <u>42,000</u> | <u>-</u> | <u>42,000</u> | <u>38,000</u> |

Purpose of the grant making activities

Medicare is a home care nursing project in Romania. Clever Hands is a Romanian day care centre for disabled young people.

Grants are paid to both projects to help to fund the costs of staff, equipment and supplies.

| 6 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|---------------------------|-------------|--------------|--------------|-----------|-------------|
| | £ | £ | £ | £ | £ |
| Yemen Appeal fund | 320 | 9,057 | 9,377 | - | - |
| | <u>320</u> | <u>9,057</u> | <u>9,377</u> | <u>-</u> | <u>-</u> |

Fund name

Yemen Appeal fund

Purpose of restriction

Towards the cost of aid supplies sent to the Republic of Yemen.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2022

| | | |
|-----------------------------------|---------------|---------------|
| 7 Debtors and prepayments | 2022 | 2021 |
| | £ | £ |
| Debtors | 2,938 | 4,231 |
| Prepayments | 1,643 | 2,510 |
| | <u>4,581</u> | <u>6,741</u> |
| | | |
| 8 Cash at bank and in hand | 2022 | 2021 |
| | £ | £ |
| Cash at bank | 21,386 | 34,486 |
| Cash in hand | - | 340 |
| | <u>21,386</u> | <u>34,826</u> |
| | | |
| 9 Creditors and accruals | 2022 | 2021 |
| | £ | £ |
| Accruals | 917 | 475 |
| | <u>917</u> | <u>475</u> |

10 Related party transactions

Trustee expenses

During the year 1 trustee was paid expenses of £394 in respect of travel (previous year: 1 trustee and £665).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £240 (2021: £240).

Jubilee Outreach Yorkshire

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2022

| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
|--------------------------------------|-----------------|---------------|--------------|---------------|-----------------|---------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Donations, including gift aid | 7,070 | 21,251 | 9,057 | 11,119 | 16,127 | 32,370 |
| Grants | - | 18,862 | - | - | - | 18,862 |
| Shops and markets | 53,314 | 32,466 | - | - | 53,314 | 32,466 |
| Other income | 148 | 2,009 | - | - | 148 | 2,009 |
| Total income | 60,532 | 74,588 | 9,057 | 11,119 | 69,589 | 85,707 |
| Expenditure | | | | | | |
| Rent, rates and water charges | 6,755 | 4,224 | - | - | 6,755 | 4,224 |
| Lighting and heating | 657 | 337 | - | - | 657 | 337 |
| Internet, phone and postage | (173) | 1,107 | - | - | (173) | 1,107 |
| Shop expenses | 11,123 | 11,950 | - | - | 11,123 | 11,950 |
| Grants paid | 42,000 | 38,000 | - | - | 42,000 | 38,000 |
| Lorry trips | - | 550 | - | - | - | 550 |
| Yemen trip costs | 2,123 | - | 9,377 | 8,805 | 11,500 | 8,805 |
| Purchases of supplies | 6,719 | 341 | - | 1,994 | 6,719 | 2,335 |
| Vehicle expenses | 766 | 187 | - | - | 766 | 187 |
| Repairs, maintenance and equipment | 1,774 | 608 | - | - | 1,774 | 608 |
| Independent examination | 510 | 475 | - | - | 510 | 475 |
| Stationery and office | - | 124 | - | - | - | 124 |
| Bank charges and interest | - | 75 | - | - | - | 75 |
| Total expenditure | 72,254 | 57,978 | 9,377 | 10,799 | 81,631 | 68,777 |
| Net income / (expenditure) | (11,722) | 16,610 | (320) | 320 | (12,042) | 16,930 |
| Fund balances brought forward | 40,772 | 24,162 | 320 | - | 41,092 | 24,162 |
| Fund balances carried forward | 29,050 | 40,772 | - | 320 | 29,050 | 41,092 |

JUBILEE OUTREACH YORKSHIRE

England & Wales - Charity number 1144323

Accounts

Jubilee Outreach Yorkshire

Charity number 1144323

A company limited by guarantee number 07326080

Annual Report and Financial Statements for the year ended 30 June 2021



West Yorkshire Community Accounting Service

Jubilee Outreach Yorkshire

Annual Report and Financial Statements for the year ended 30 June 2021

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Prepared by West Yorkshire Community Accounting Service

Jubilee Outreach Yorkshire

Trustees' report for the year ended 30 June 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|---|-----------------|---------------------------------|
| Dr. Kathy Tedd | Chair/Secretary | |
| Susan Crawshaw | | Resigned 18 July 2021 |
| Malcolm Atkinson | | Resigned 18 July 2021 |
| Alan Crossland | | Resigned 18 July 2021 |
| Dr. Richard Henshaw | | Appointed 18 July 2021 |
| Martin Brown | | Appointed 18 July 2021 |
| Charity number | 1144323 | Registered in England and Wales |
| Company number | 07326080 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 14 Jubilee Way | Yorkshire Bank | |
| ShIPLEY | 1 Westgate | |
| West Yorkshire | ShIPLEY | |
| BD18 1QG | BD18 3SD | |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 26 July 2010. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2021

Objectives and activities

The charity's objects

- (a) The relief of poverty and sickness (whether physical or mental), the advancement of education and the preservation and protection of good health among the people of Romania primarily, or elsewhere in the world as the trustees decide.
- (b) The promotion and advancement of the Christian faith primarily to the people of Romania or elsewhere in the world as the trustees decide.

The charity's main activities

The charity has continued to make regular donations to projects in Romania to pay for Medicare nurses and to assist the Clever Hands day care centre for disabled young people, albeit at a reduced level. Due to Covid, we were able to pay for just one lorry load of donated goods to Romania, and two to Yemen, the costs of which were largely covered by specific donations.

We have shops in Shipley and Bingley which help to generate funds for these contributions, and we are very grateful to the volunteers who staff those shops. The Shipley premises was unable to open before the end of March 2021 due to severe flood damage as well as the Covid pandemic, which saw the Bingley shop forced to close for four months during the period.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of poverty, sickness and the advancement of religion.

Achievements and performance

There are some problems with our Charity shops, which brings in much of our income. There is a shortage of volunteers to staff the shops and the cost of running the shops is rising.

Covid19 and leaving the EU has caused problems with transporting goods to Romania & Yemen.

At this time the shops are bringing in enough money to send £5k each to the two projects we support (mainly for salaries) every 3 months. i.e. £20k per annum per project. We have small income from regular supporters which helps run the office. We have reduced running costs as much as possible during lockdown.

We have support from a Christian group in Oman that pays for the transportation of mainly donated goods to Yemen. We believe this will continue in the short term.

Financial review

The net income for the year was £16,930, including net income of £16,610 on unrestricted funds and net income of £320 on restricted funds.

We received a further Covid grant from Bradford Council, which helped keep us afloat during the months where we unable to open our shops. Unfortunately we have to send less money to help with salaries and expenses for our friends in Romania. The donations we have received for Yemen helped to cover the costs of buying and sending goods to Yemen.

Reserves policy

The charity's free reserves at the year end were £40,772.

Although we do not have a formal reserves policy, we always try to have a good bank balance. We are nine months into the next financial year and we believe we are in a good financial position at this time.

Jubilee Outreach Yorkshire

Trustees' report (continued) for the year ended 30 June 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the income and expenditure, of the charitable company for the year. 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;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 23/03/2022

Martin Brown (Trustee)

Jubilee Outreach Yorkshire

Independent examiner's report to the trustees of Jubilee Outreach Yorkshire

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 June 2021, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable company 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 your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Alan Dodd FCCA

25/03/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Jubilee Outreach Yorkshire
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 June 2021

| | Notes | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations, including gift aid | (2) | 21,251 | 11,119 | 32,370 | 16,766 |
| Grants | (2) | 18,862 | - | 18,862 | 20,000 |
| Shops and markets | (3) | 32,466 | - | 32,466 | 42,998 |
| Other income | | 2,009 | - | 2,009 | 89 |
| Total income | | 74,588 | 11,119 | 85,707 | 79,853 |
| Expenditure on: | | | | | |
| Rent, rates and water charges | | 4,224 | - | 4,224 | 640 |
| Lighting and heating | | 337 | - | 337 | 183 |
| Internet, phone and postage | | 1,107 | - | 1,107 | 1,008 |
| Shop expenses | (4) | 11,950 | - | 11,950 | 14,282 |
| Grants paid | (5) | 38,000 | - | 38,000 | 53,000 |
| Lorry trips | | 550 | - | 550 | 2,155 |
| Yemen trip costs | | - | 8,805 | 8,805 | 3,360 |
| Purchases | | 341 | 1,994 | 2,335 | - |
| Vehicle expenses | | 187 | - | 187 | 2,868 |
| Repairs and maintenance | | 608 | - | 608 | 544 |
| Independent examination | | 475 | - | 475 | 475 |
| Stationery and office | | 124 | - | 124 | 567 |
| Bank charges and interest | | 75 | - | 75 | 93 |
| Total expenditure | | 57,978 | 10,799 | 68,777 | 79,175 |
| Net income / (expenditure) | | 16,610 | 320 | 16,930 | 678 |
| Fund balances brought forward | | 24,162 | - | 24,162 | 23,484 |
| Fund balances carried forward | (6) | 40,772 | 320 | 41,092 | 24,162 |

All incoming resources and resources expended derive from continuing activities.

Jubilee Outreach Yorkshire

Balance sheet

as at 30 June 2021

| | 2021 | 2021 | 2021 | 2020 |
|--|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Current assets | | | | |
| Debtors and prepayments | (7) 6,741 | - | 6,741 | 3,940 |
| Cash at bank and in hand | (8) 34,506 | 320 | 34,826 | 21,172 |
| Total current assets | <u>41,247</u> | <u>320</u> | <u>41,567</u> | <u>25,112</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (9) 475 | - | 475 | 950 |
| Total current liabilities | <u>475</u> | <u>-</u> | <u>475</u> | <u>950</u> |
| Net current assets | <u>40,772</u> | <u>320</u> | <u>41,092</u> | <u>24,162</u> |
| Net assets | <u>40,772</u> | <u>320</u> | <u>41,092</u> | <u>24,162</u> |
| Funds | | | | |
| Unrestricted funds | 40,772 | - | 40,772 | 24,162 |
| Restricted funds | - | 320 | 320 | - |
| Total funds | <u>40,772</u> | <u>320</u> | <u>41,092</u> | <u>24,162</u> |

For the year ending 30 June 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 23/03/2022

Martin Brown (Trustee)

Jubilee Outreach Yorkshire

Notes to the accounts

for the year ended 30 June 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2021

| 2 Donations, legacies and grants | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Yemen Appeal fund | - | 11,119 | 11,119 | 85 |
| Other donations, including gift aid | 21,251 | - | 21,251 | 16,681 |
| Grants - Bradford MDC | 18,862 | - | 18,862 | 20,000 |
| | <u>40,113</u> | <u>11,119</u> | <u>51,232</u> | <u>36,766</u> |

| 3 Shops and Markets | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| ShIPLEY shop income | 8,388 | - | 8,388 | 20,816 |
| Bingley shop income | 24,078 | - | 24,078 | 22,182 |
| | <u>32,466</u> | <u>-</u> | <u>32,466</u> | <u>42,998</u> |

| 4 Shop expenses | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Rent and rates | 8,925 | - | 8,925 | 9,214 |
| Utilities | 796 | - | 796 | 1,605 |
| Insurance | 940 | - | 940 | 910 |
| Telephone | - | - | - | 579 |
| Other expenses | 1,289 | - | 1,289 | 1,974 |
| | <u>11,950</u> | <u>-</u> | <u>11,950</u> | <u>14,282</u> |

| 5 Analysis of grants paid | 2021 Grants to institutions £ | 2021 Grants to individuals £ | 2021 Total funds £ | 2020 Total funds £ |
|----------------------------------|--|---------------------------------------|-----------------------------|-----------------------------|
| Medicare | 19,000 | - | 19,000 | 26,000 |
| Clever Hands | 19,000 | - | 19,000 | 27,000 |
| | <u>38,000</u> | <u>-</u> | <u>38,000</u> | <u>53,000</u> |

Purpose of the grant making activities

Medicare is a home care nursing project in Romania. Clever Hands is a Romanian day care centre for disabled young people.

Grants are paid to both projects to help to fund the costs of staff, equipment and supplies.

| 6 Restricted funds | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|---------------------------|------------------|---------------|---------------|----------------|------------------|
| Yemen Appeal fund | - | 11,119 | 10,799 | - | 320 |
| | <u>-</u> | <u>11,119</u> | <u>10,799</u> | <u>-</u> | <u>320</u> |

Fund name

Purpose of restriction

Yemen Appeal fund Towards the cost of aid supplies sent to the Republic of Yemen.

Jubilee Outreach Yorkshire
Notes to the accounts continued
for the year ended 30 June 2021

| | | |
|---|-----------------------|---------------|
| 7 Debtors and prepayments | 2021 | 2020 |
| | £ | £ |
| Debtors | 4,231 | 2,797 |
| Prepayments | 2,510 | 1,143 |
| | <u>6,741</u> | <u>3,940</u> |
| | | |
| 8 Cash at bank and in hand | 2021 | 2020 |
| | £ | £ |
| Yorkshire Bank current account (Joycraft) | 18,324 | 8,272 |
| Yorkshire Bank current account (JOY) | 16,162 | 12,900 |
| Cash | 340 | - |
| | <u>34,826</u> | <u>21,172</u> |
| | | |
| 9 Creditors and accruals | 2021 | 2020 |
| | £ | £ |
| Accruals | 475 | 950 |
| | <u>475</u> | <u>950</u> |
| | | |
| 10 Related party transactions | | |
| | | |
| Trustee expenses | 2021 | 2020 |
| | £ | £ |
| Total amount paid | 665 | - |
| Nature of the expenses | | |
| | Vehicle costs | - |
| | Telephone and postage | - |
| | <u>665</u> | <u>-</u> |
| | | |
| Number of trustees who were paid expenses | 1 | - |

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Jubilee Outreach Yorkshire

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2021

| | 2021 Unrestricted funds £ | 2020 Unrestricted funds £ | 2021 Restricted funds £ | 2020 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| Donations, including gift aid | 21,251 | 16,681 | 11,119 | 85 | 32,370 | 16,766 |
| Grants | 18,862 | 20,000 | - | - | 18,862 | 20,000 |
| Shops and markets | 32,466 | 42,998 | - | - | 32,466 | 42,998 |
| Other income | 2,009 | 89 | - | - | 2,009 | 89 |
| Total income | 74,588 | 79,768 | 11,119 | 85 | 85,707 | 79,853 |
| Expenditure | | | | | | |
| Rent, rates and water charges | 4,224 | 640 | - | - | 4,224 | 640 |
| Lighting and heating | 337 | 183 | - | - | 337 | 183 |
| Internet, phone and postage | 1,107 | 1,008 | - | - | 1,107 | 1,008 |
| Shop expenses | 11,950 | 14,282 | - | - | 11,950 | 14,282 |
| Grants paid | 38,000 | 53,000 | - | - | 38,000 | 53,000 |
| Lorry trips | 550 | 2,155 | - | - | 550 | 2,155 |
| Yemen trip costs | - | - | 8,805 | 3,360 | 8,805 | 3,360 |
| Purchases | 341 | - | 1,994 | - | 2,335 | - |
| Vehicle expenses | 187 | 2,868 | - | - | 187 | 2,868 |
| Repairs and maintenance | 608 | 544 | - | - | 608 | 544 |
| Independent examination | 475 | 475 | - | - | 475 | 475 |
| Stationery and office | 124 | 567 | - | - | 124 | 567 |
| Bank charges and interest | 75 | 93 | - | - | 75 | 93 |
| Total expenditure | 57,978 | 75,815 | 10,799 | 3,360 | 68,777 | 79,175 |
| Net income / (expenditure) | 16,610 | 3,953 | 320 | (3,275) | 16,930 | 678 |
| Transfers between funds | - | (1,559) | - | 1,559 | - | - |
| Net movement in funds | 16,610 | 2,394 | 320 | (1,716) | 16,930 | 678 |
| Fund balances brought forward | 24,162 | 21,768 | - | 1,716 | 24,162 | 23,484 |
| Fund balances carried forward | 40,772 | 24,162 | 320 | - | 41,092 | 24,162 |