

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, Mokolaiiv 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."

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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 arrears 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.

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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

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34 Lupton Street
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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.

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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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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 Grants to institutions £	2022 Grants to individuals £	2022 Total funds £	2021 Total 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 trustees 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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total 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