

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

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

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 14

Prepared by West Yorkshire Community Accountancy Service CIO

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

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 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 an 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		67,777	69,589
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		68,073	85,631
Net income / (expenditure)		(296)	(16,042)
Fund balances brought forward		25,050	41,092
Fund balances carried forward	(4)	24,754	25,050

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)	1,522	917
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	1,522	917
	<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