

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		47,624	67,777
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		58,155	68,073
Net income / (expenditure)		(10,531)	(296)
Fund balances brought forward		24,754	25,050
Fund balances carried forward		14,223	24,754

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)	12,143	23,664
Total current assets		<u>14,828</u>	<u>26,276</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	605	1,522
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		-	-
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
	<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>

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.