

RUDDI'S RETREAT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity registration number 1146035

RUDDI'S RETREAT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Jones	
	Mr K Sharp	(Appointed 9 August 2022)
	Mrs F A Joseph	
	Mrs A Binns	
	Mrs T Rushworth	(Appointed 9 August 2022)
	Mr F Gledhill	(Appointed 1 December 2022)
	Mr M Greig	(Appointed 1 December 2022)
Charity number	1146035	
Registered and principal office	29 The Lodge Linthwaite Huddersfield HD7 5TG	
Independent examiner	Alison Whalley BA (Hons) FCA Naylor Wintersgill Carlton House Grammar School Street Bradford BD1 4NS	
Bankers	HSBC UK 2 Cloth House Street Huddersfield West Yorkshire HD1 2ES	

RUDDI'S RETREAT

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RUDDI'S RETREAT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Declaration of Trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charitable objects are the relief of sickness and to promote the preservation and protection of health by providing a respite holiday in a specifically adapted caravan(s) for children and families who have life limiting illness or for bereaved families suffering bereavement from the loss of a child, parent or carer.

Ruddi's Retreat is a charity that helps families affected by cancer or life limiting illnesses. We send families on holiday to one of our beautiful caravans situated at the 5 Star Caravan Park at Primrose Valley.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Ruddi's Retreat is a West Yorkshire based charity that provides respite breaks for children and their families living with cancer and life limiting illnesses. We have three caravans based at Primrose Valley in Filey on the East Coast, two of which have ramped access and one is fully accessible. We have been helping families all over the UK for ten years and we really do make a difference! Our caravans have served over 1000 families since the charity began.

On the 3rd of August 2008 Ruddi Waterworth-Jones was born...a beautiful, happy, smiley baby that his parents adored. Ruddi was growing nicely and hitting all the usual milestones but he soon became unwell.

Ruddi reached six and a half months old and after weeks of seeing him struggle, Ali decided to take him to Huddersfield Royal Infirmary...the doctors began doing tests and it was to be 14 weeks until they were able to return home. Ruddi was diagnosed with Rhabdomyosarcoma – an extremely rare form of cancer of the bladder and prostate. He was the youngest child ever to be diagnosed with this specific form of cancer. Ruddi endured six months of chemotherapy and became the first child ever to travel to America on the NHS for pioneering proton beam therapy. Once the tumour had been shrunk to a significant size Ruddi had an 8 hour operation to remove it along with his bladder and prostate. The tumour was still 10cm in length and width which in a body so small was a huge size in comparison. He was fitted with a permanent Urostomy bag that was to collect his urine and a tube to allow the family to administer medication as and when needed.

During treatment, Ruddi and his family were sent on a special break by a regional charity. They visited Primrose Valley in Filey and had the most wonderful time and it was here that Ruddi took his first steps. After being told that he may never walk due to the rickets the treatment had caused this was almost a miracle.

The family had made memories that they were to treasure forever and Ali couldn't stop thinking about what a difference this trip had made to them all. She decided that she was going to set up a charity and offer families a respite break completely free of charge. When Ruddi became ill Ali had to give up work to look after him. He was poorly for that long that Ali ended up losing her job and in turn her home. A holiday was last on the list of priorities where money was concerned but it was what was most needed.

Most families that have a child with cancer or another life limiting illness generally tend to only have one source of income and an ever growing list of essentials to pay for that they never would have before, such as additional travel costs to and from appointments, convenience food in hospital, parking charges and in extreme cases new clothing to accommodate tubes, lines, wires and bags.

This is why for most families a holiday isn't affordable or obtainable...until they come to us at Ruddi's Retreat. Where most funding stops after active treatment finishes...ours continues and we assist families from diagnosis, through treatment, to remission and sadly in far more cases than we dare to think about, we offer bereavement support....to both parents and children.

RUDDI'S RETREAT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

As well as the caravans we also have a beautiful Café situated in Slaithwaite village in our beloved Yorkshire. The shop and café has now become well established and we have become famous for our treats, especially our scones and cupcakes.

We've had some struggles over the years and there've been occasions where things could have gotten the better of us. We have survived a recession, a global pandemic and are now navigating our way through the current economic crisis but we won't give up because there are over 300 children living in Yorkshire alone that are diagnosed with cancer every single year that need our help.

There have been some amazing high points over the last ten years. We were invited to the Royal Wedding of Prince Harry and Megan, The National Lottery wanted to televise the wonderful work Ali and our team do so we featured on the ad break during Britain's Got Talent. The Duchess of York after several visits to us asked to be our Patron and we received the Queens Award for Voluntary Service with special honours for the work we did during the pandemic. As a result of this Ali and Vicki were invited to Buckingham Palace for the Queen's Garden Party. All of this publicity has meant that we are in higher demand now than ever and people want to know more about us.

Financial review

The income for the year was £462,783 (2021 £390,193), including income of £ 86,117 on restricted funds. Expenditure amounted to £437,029 (2021 £324,967), including £86,117 restricted. The net incoming funds for the year was £25,754 (2021 £65,226 income).

In terms of going concern, given the positive future cash flows anticipated, the trustees do not consider that there are any uncertainties so significant to cast doubt over the ability of the charity to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Using the strict definition of reserves - unrestricted net assets of the charity less the value of fixed assets (i.e., Sums which are not readily realisable), this means that the charity general funds of £37,919.

Structure, governance and management

The charity is governed by its Declaration of Trust dated 21 February 2012, amended 20 May 2013 and registered as a charity in England and Wales.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Jones	
Mr K Sharp	(Appointed 9 August 2022)
Mrs F A Joseph	
Mrs A Binns	
Mrs T Rushworth	(Appointed 9 August 2022)
Mr C Waterworth	(Resigned 27 January 2022)
Mr D Firth	(Resigned 25 February 2022)
Mr F Gledhill	(Appointed 1 December 2022)
Mr M Greig	(Appointed 1 December 2022)

Trustees are appointed for the skills and experience they bring to the charity. Training is provided if necessary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

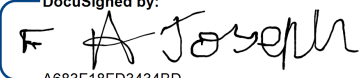
The decisions of the charity are made by the trustees, with day to day management delegated to the manager.

RUDDI'S RETREAT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

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Mrs F A Joseph
Trustee

31 January 2023

RUDDI'S RETREAT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

RUDDI'S RETREAT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RUDDI'S RETREAT

I report to the trustees on my examination of the financial statements of Ruddy's Retreat (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.


I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have not examined the comparative figures and our report therefore does not conclude on them.

I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:

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Alison Whalley BA (Hons) FCA

Independent Examiner
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 31 January 2023

RUDDI'S RETREAT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	79,955	86,117	166,072	196,784	8,000	204,784
Other trading activities	4	264,740	-	264,740	185,409	-	185,409
Other income	5	31,970	-	31,970	-	-	-
Total income		376,665	86,117	462,782	382,193	8,000	390,193
<u>Expenditure on:</u>							
Raising funds	6	299,340	-	299,340	222,332	-	222,332
Charitable activities	7	51,572	86,117	137,689	94,635	8,000	102,635
Total expenditure		350,912	86,117	437,029	316,967	8,000	324,967
Net income for the year/ Net movement in funds		25,753	-	25,753	65,226	-	65,226
Fund balances at 1 April 2021		114,016	-	114,016	48,790	-	48,790
Fund balances at 31 March 2022		139,769	-	139,769	114,016	-	114,016

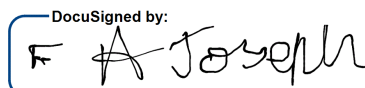
The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RUDDI'S RETREAT**BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		101,850		76,881
Current assets					
Debtors	13	22,059		999	
Cash at bank and in hand		33,497		60,936	
		55,556		61,935	
Creditors: amounts falling due within one year	14	(17,637)		(14,666)	
Net current assets			37,919		47,269
Total assets less current liabilities			139,769		124,150
Creditors: amounts falling due after more than one year	15		-		(10,134)
Net assets			139,769		114,016
Income funds					
<u>Unrestricted funds</u>					
Designated funds	18	101,850		-	
General unrestricted funds		37,919		114,016	
			139,769		114,016
			139,769		114,016

The financial statements were approved by the Trustees on 31 January 2023

DocuSigned by:

 A683F18FD3434BD...
 Mrs F A Joseph
 Trustee

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Ruddi's Retreat is a charity registered in England and Wales on 21 February 2012 and is governed by its declaration of trust dated 21 February 2012, amended 20 May 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Declaration of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Plant and equipment	20% Straight line
Fixtures and fittings	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	51,853	500	52,353	96,105	-	96,105
Grants listed below	27,212	85,617	112,829	100,679	8,000	108,679
Sponsorship	890	-	890	-	-	-
	<u>79,955</u>	<u>86,117</u>	<u>166,072</u>	<u>196,784</u>	<u>8,000</u>	<u>204,784</u>
Grants receivable for core activities						
Foyle Foundation	-	-	-	-	8,000	8,000
HMRC Job Retention Scheme	7,652	-	7,652	26,893	-	26,893
Kirklees Metropolitan Council	10,034	-	10,034	13,101	-	13,101
Mack Foundation	-	-	-	5,000	-	5,000
Morrisons	-	-	-	24,000	-	24,000
One Community	-	3,000	3,000	13,000	-	13,000
Sir George Martin Trust	3,000	-	3,000	2,000	-	2,000
The Swire Charitable Trust	-	19,572	19,572	2,500	-	2,500
Zurich Community Trust	-	22,000	22,000	10,000	-	10,000
Miscellaneous grants	3,526	1,045	4,571	4,185	-	4,185
Adamson Trust	-	2,000	2,000	-	-	-
Bruce Wake Charitable Trust	-	2,500	2,500	-	-	-
Delamere Dairy Foundation	-	2,000	2,000	-	-	-
The Edward Gostling Foundation	-	5,000	5,000	-	-	-
National Lottery	-	9,800	9,800	-	-	-
Postcode Neighbour	-	9,700	9,700	-	-	-
Screwfix Foundation	-	2,500	2,500	-	-	-
The Denton Charity Trust	3,000	-	3,000	-	-	-
TSL Kirklees	-	4,500	4,500	-	-	-
West Riding Masonic Lodge	-	2,000	2,000	-	-	-
	<u>27,212</u>	<u>85,617</u>	<u>112,829</u>	<u>100,679</u>	<u>8,000</u>	<u>108,679</u>

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events and lotteries	13,301	17,024
Cafe income	238,270	166,392
Private Caravan Hire	13,169	1,993
Other trading activities	264,740	185,409

5 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Sale of caravans not capitalised	31,970	-

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	3,018	-
Other fundraising costs	3,998	-
Fundraising and publicity	7,016	-
<u>Trading costs</u>		
Operating cafe	160,900	142,473
Other trading activities	2,957	-
Staff costs	102,912	72,582
Support costs	25,555	7,277
Trading costs	292,324	222,332
	299,340	222,332

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Caravans and holidays	Caravans and holidays
	2022 £	2021 £
Staff costs	67,383	59,949
Project costs	44,751	35,409
	<hr/> 112,134	<hr/> 95,358
Share of support costs (see note 8)	23,690	4,271
Share of governance costs (see note 8)	1,865	3,006
	<hr/> 137,689	<hr/> 102,635
Analysis by fund		
Unrestricted funds	51,572	94,635
Restricted funds	86,117	8,000
	<hr/> 137,689	<hr/> 102,635

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	19,327	-	19,327	8,542	-	8,542
Premises	15,512	-	15,512	-	-	-
Office	8,219	-	8,219	-	-	-
Insurance	124	-	124	-	-	-
Legal and professional	908	-	908	-	-	-
Bank charges and interest	3,082	-	3,082	-	-	-
Subscriptions and licences	208	-	208	-	-	-
Independent examination	-	2,000	2,000	-	800	800
Governance	-	-	-	-	5,212	5,212
Accountancy	-	1,730	1,730	-	-	-
	<u>47,380</u>	<u>3,730</u>	<u>51,110</u>	<u>8,542</u>	<u>6,012</u>	<u>14,554</u>
Analysed between						
Trading	23,690	1,865	25,555	4,271	3,006	7,277
Charitable activities	23,690	1,865	25,555	4,271	3,006	7,277
	<u>47,380</u>	<u>3,730</u>	<u>51,110</u>	<u>8,542</u>	<u>6,012</u>	<u>14,554</u>

Support and governance costs are split equally between the caravan holidays and cafe direct costs.

Governance costs includes payments to the accountants of £2,000 (2021- £800) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
12	8
<u>12</u>	<u>8</u>

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	161,164	126,013
Social security costs	5,546	3,948
Other pension costs	3,585	2,570
	<u>170,295</u>	<u>132,531</u>

There were no employees whose annual remuneration was more than £60,000 (2021 none).

11 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	39,412	46,011	85,423
Additions	36,375	7,920	44,295
	<u>75,787</u>	<u>53,931</u>	<u>129,718</u>
At 31 March 2022			
Depreciation and impairment			
At 1 April 2021	4,595	3,947	8,542
Depreciation charged in the year	9,082	10,244	19,326
	<u>13,677</u>	<u>14,191</u>	<u>27,868</u>
At 31 March 2022			
Carrying amount			
At 31 March 2022	62,110	39,740	101,850
	<u>45,952</u>	<u>30,929</u>	<u>76,881</u>
At 31 March 2021			

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	17,500	1,000
Prepayments and accrued income	4,559	-
	<u>22,059</u>	<u>1,000</u>

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	5,472	3,525
Trade creditors	7,600	8,911
Other creditors	2,400	2,108
Accruals and deferred income	2,165	122
	<u>17,637</u>	<u>14,666</u>

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Obligations under finance leases		-	10,134
		<u>-</u>	<u>10,134</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,585 (2021 - £2,570).

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Holidays and respite care	8,000	(8,000)	-	48,200	(48,200)	-
Holidays and respite care due to Covid 19	-	-	-	29,372	(29,372)	-
Equipment	-	-	-	3,045	(3,045)	-
Heating and air conditioning	-	-	-	2,000	(2,000)	-
Caravan cleaning	-	-	-	500	(500)	-
Rent	-	-	-	3,000	(3,000)	-
	<u>8,000</u>	<u>(8,000)</u>	<u>-</u>	<u>86,117</u>	<u>(86,117)</u>	<u>-</u>

Respite breaks were funded by Zurich, Bruce Wake Charitable trust, Postcode Neighbour, Adamson Trust, Screwfix, Third Sector Kirklees and Edward Gostling

Respite breaks for families affected by Covid 19 were funded by the National Lottery and The Swire Charitable trust.

Equipment was funded by Delamere Dairy Foundation and Huddesfield Common.

The heating and air conditioning unit was purchased with a grant from the West riding Masonic Society.

One Community gave a grant for rent.

A grant was received in the prior year from The Foyle Foundation for holidays and respite care.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£
Fixed asset fund	-	-	101,850	101,850
	<u>-</u>	<u>-</u>	<u>101,850</u>	<u>101,850</u>

A transfer was made in the year to show the current value of the fixed assets.

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19	Funds	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
	Restricted funds	-	8,000	(8,000)	-	86,117	(86,117)	-	
	Designated funds	-	-	-	-	-	-	101,850	101,850
	General funds	48,790	382,193	(316,967)	114,016	376,665	(350,912)	(101,850)	37,919
		<u>48,790</u>	<u>390,193</u>	<u>(324,967)</u>	<u>114,016</u>	<u>462,782</u>	<u>(437,029)</u>	<u>-</u>	<u>139,769</u>
20	Analysis of net assets between funds								
		Unrestricted funds		Designated funds		Restricted funds		Total	
		2022		2022		2022		2022	
		£		£		£		£	
	Fund balances at 31 March 2022 are represented by:								
	Tangible assets	-		101,850		-		76,881	
	Current assets/(liabilities)	37,919		-		37,919		47,269	
	Long term liabilities	-		-		-		(10,134)	
		<u>37,919</u>		<u>101,850</u>		<u>-</u>		<u>114,016</u>	
		<u><u>37,919</u></u>		<u><u>101,850</u></u>		<u><u>-</u></u>		<u><u>114,016</u></u>	

RUDDI'S RETREAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	17,206	12,600
Between two and five years	12,798	25,200
	<u>30,004</u>	<u>37,800</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>67,856</u>	<u>62,414</u>