

**RUDDI'S RETREAT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Charity registration number 1146035

# RUDDI'S RETREAT

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Miss J Jones	
	Mr K Sharp	(Appointed 9 August 2022)
	Mrs F A Joseph	
	Mrs T Rushworth	(Appointed 9 August 2022)
	Mr M J Greig	(Appointed 1 December 2022)
	Mr F Gledhill	(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 Azets Audit Services Ltd Carlton House Grammar School Street Bradford BD1 4NS	
Bankers	HSBC UK 2 Cloth House Street Huddersfield West Yorkshire HD1 2ES	

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**RUDDI'S RETREAT**

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# RUDDI'S RETREAT

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 have had a very successful year. With the money raised and donated we have been able to offer the respite holidays to a very high standard. We were unsure how things would go since coming back after the pandemic, but again we have gone from strength to strength, and we are doing extremely well and hope to continue this success into 2023/24. We have purchased our 5th Caravan, which is sited near Blackpool on a Partington's site, as well as celebrating our 10-year anniversary with a fundraising ball. We had another visit from our Patron, Sarah the Duchess of York who enjoyed visiting our café and judged our Easter egg competition. We were invited to attend the Party at the Palace to celebrate the Queen's Golden Jubilee as well as attending the Garden Party at Buckingham Palace in recognition of The Queen's Volunteering award received in 2021. We were very proud to have been invited and attended with pleasure. We ran a very successful Ruddi's Reindeer campaign, and we not only gave a gift to children who were in hospital over Christmas we were also able to support over 200 local children to ensure that those that are less fortunate also received Christmas gifts. We were also able to donate some presents to Mission Christmas, Cash for Kids and were pleased to welcome Milo and Rosie from Pulse Radio to receive the gifts from us. Two of our Trustees took part in Pedal 4 Pounds with Huddersfield Town Foundation on May 19th, 2023 and raised over £18,000.00.

#### Financial review

The income for the year was £407,811 (2022 £462,782), including income of £ 50,000 on restricted funds. Expenditure amounted to £437,106 (2022 £437,029), including £16,535 restricted. The net expenditure for the year was £29,295 (2022 £25,753 income).

In additions to the restricted fund expenditure is £33,465 which is included in the fixed asset additions.

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 deficit £155.

# RUDDI'S RETREAT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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:

Miss J Jones

Mr K Sharp

(Appointed 9 August 2022)

Mrs F A Joseph

Mrs A Binns (removed)

(Resigned 5 December 2023)

Mrs T Rushworth

(Appointed 9 August 2022)

Mr M J Greig

(Appointed 1 December 2022)

Mr F Gledhill

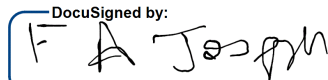
(Appointed 1 December 2022)

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.

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

DocuSigned by:  
  
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Mrs F A Joseph  
Trustee

10 January 2024

## **RUDDI'S RETREAT**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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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

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I report to the trustees on my examination of the financial statements of Ruddi's Retreat (the charity) for the year ended 31 March 2023.

### 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

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.

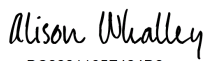
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 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 financial statements to be reached.

DocuSigned by:

  
BC2221165F424D2...

### Alison Whalley BA (Hons) FCA

Independent Examiner  
Azets Audit Services Ltd  
Carlton House  
Grammar School Street  
Bradford  
BD1 4NS

Dated: 10 January 2024

# RUDDI'S RETREAT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	90,937	50,000	140,937	79,955	86,117	166,072
Other trading activities	4	266,874	-	266,874	264,740	-	264,740
Other income	5	-	-	-	31,970	-	31,970
<b>Total income</b>		<u>357,811</u>	<u>50,000</u>	<u>407,811</u>	<u>376,665</u>	<u>86,117</u>	<u>462,782</u>
<b><u>Expenditure on:</u></b>							
Raising funds	6	321,502	-	321,502	299,340	-	299,340
Charitable activities	7	99,069	16,535	115,604	51,572	86,117	137,689
<b>Total expenditure</b>		<u>420,571</u>	<u>16,535</u>	<u>437,106</u>	<u>350,912</u>	<u>86,117</u>	<u>437,029</u>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(62,760)	33,465	(29,295)	25,753	-	25,753
Fund balances at 1 April 2022		<u>139,769</u>	<u>-</u>	<u>139,769</u>	<u>114,016</u>	<u>-</u>	<u>114,016</u>
<b>Fund balances at 31 March 2023</b>		<u>77,009</u>	<u>33,465</u>	<u>110,474</u>	<u>139,769</u>	<u>-</u>	<u>139,769</u>

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

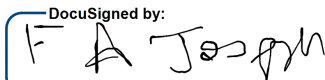
All income and expenditure derive from continuing activities.



**RUDDI'S RETREAT****BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		110,629		101,850
<b>Current assets</b>					
Debtors	13	12,908		22,059	
Cash at bank and in hand		20,388		33,497	
		33,296		55,556	
<b>Creditors: amounts falling due within one year</b>	14	(33,451)		(17,637)	
Net current (liabilities)/assets			(155)		37,919
<b>Total assets less current liabilities</b>			110,474		139,769
<b>Income funds</b>					
Restricted funds	16		33,465		-
<u>Unrestricted funds</u>					
Designated funds	17	76,909		101,850	
General unrestricted funds		100		37,919	
			77,009		139,769
			110,474		139,769

The financial statements were approved by the Trustees on 10 January 2024

DocuSigned by:  
  
 F0FC15C96005486...  
 Mrs F A Joseph  
 Trustee

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 2023

### 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 2023

### 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.

### 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.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	70,387	5,000	75,387	51,853	500	52,353
Grants listed below	20,100	45,000	65,100	27,212	85,617	112,829
Sponsorship	450	-	450	890	-	890
	<u>90,937</u>	<u>50,000</u>	<u>140,937</u>	<u>79,955</u>	<u>86,117</u>	<u>166,072</u>

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

(Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<b>Grants receivable for core activities</b>						
Albert Hunt Trust	5,000	-	5,000	-	-	-
HMRC Job Retention Scheme	-	-	-	7,652	-	7,652
Kirklees Metropolitan Council	-	-	-	10,034	-	10,034
Arnold Clark Clothworkers Foundation	2,000	-	2,000	-	-	-
One Community	-	20,000	20,000	-	-	-
Sir George Martin Trust	3,000	-	3,000	-	3,000	3,000
The Swire Charitable Trust	-	-	-	3,000	-	3,000
Zurich Community Trust	-	-	-	-	19,572	19,572
Miscellaneous grants	-	-	-	-	22,000	22,000
Adamson Trust	-	-	-	3,526	1,045	4,571
Bruce Wake Charitable Trust	-	-	-	-	2,000	2,000
Delamere Dairy Foundation	1,100	-	1,100	-	2,500	2,500
The Edward Gostling Foundation	-	-	-	-	2,000	2,000
National Lottery	-	-	-	-	5,000	5,000
Postcode Neighbour	-	-	-	-	9,800	9,800
Screwfix Foundation	-	-	-	-	9,700	9,700
The Denton Charity Trust	-	-	-	-	2,500	2,500
TSL Kirklees	-	-	-	3,000	-	3,000
West Riding Masonic Lodge	-	-	-	-	4,500	4,500
Edgar E Lawley Foundation	-	-	-	-	2,000	2,000
Felicity Wilde Charitable Trust	1,500	-	1,500	-	-	-
The Hedley Foundation	1,000	-	1,000	-	-	-
Sir James Roll Charitable Trust	2,000	-	2,000	-	-	-
The Webb Family	1,500	-	1,500	-	-	-
Wooden Spoon	3,000	-	3,000	-	-	-
	-	25,000	25,000	-	-	-
	20,100	45,000	65,100	27,212	85,617	112,829

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

(Continued)

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events and lotteries	18,343	13,301
Cafe income	237,829	238,270
Private Caravan Hire	10,702	13,169
Other trading activities	266,874	264,740

### 5 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Sale of caravans not capitalised	-	31,970

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	1,114	3,018
Other fundraising costs	9,695	3,998
Fundraising and publicity	10,809	7,016
<u>Trading costs</u>		
Operating cafe	152,669	160,900
Other trading activities	16,221	2,957
Staff costs	115,216	102,912
Support costs	26,587	25,555
Trading costs	310,693	292,324
	321,502	299,340

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Raising funds (Continued)

### 7 Charitable activities

	Caravans and holidays	Caravans and holidays
	2023 £	2022 £
Staff costs	33,520	67,383
Project costs	55,496	44,751
	<u>89,016</u>	<u>112,134</u>
Share of support costs (see note 8)	25,488	23,690
Share of governance costs (see note 8)	1,100	1,865
	<u>115,604</u>	<u>137,689</u>
<b>Analysis by fund</b>		
Unrestricted funds	99,069	51,572
Restricted funds	16,535	86,117
	<u>115,604</u>	<u>137,689</u>

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	25,872	-	25,872	19,327	-	19,327
Premises	14,318	-	14,318	15,512	-	15,512
Office	6,140	-	6,140	8,219	-	8,219
Insurance	684	-	684	124	-	124
Legal and professional	-	-	-	908	-	908
Bank charges and interest	2,976	-	2,976	3,082	-	3,082
Subscriptions and licences	985	-	985	208	-	208
Independent examination	-	2,200	2,200	-	2,000	2,000
Accountancy	-	-	-	-	1,730	1,730
	<u>50,975</u>	<u>2,200</u>	<u>53,175</u>	<u>47,380</u>	<u>3,730</u>	<u>51,110</u>
Analysed between						
Trading	25,487	1,100	26,587	23,690	1,865	25,555
Charitable activities	25,488	1,100	26,588	23,690	1,865	25,555
	<u>50,975</u>	<u>2,200</u>	<u>53,175</u>	<u>47,380</u>	<u>3,730</u>	<u>51,110</u>

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

Governance costs includes payments to the accountants of £2,200 (2022- £2,000) 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:

2023 Number	2022 Number
9	12
<u>9</u>	<u>12</u>



# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	140,709	161,164
Social security costs	4,587	5,546
Other pension costs	3,440	3,585
	<u>148,736</u>	<u>170,295</u>

There were no employees whose annual remuneration was more than £60,000 (2022 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 £
<b>Cost</b>			
At 1 April 2022	75,787	53,931	129,718
Additions	33,465	1,186	34,651
At 31 March 2023	<u>109,252</u>	<u>55,117</u>	<u>164,369</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	13,677	14,191	27,868
Depreciation charged in the year	15,157	10,715	25,872
At 31 March 2023	<u>28,834</u>	<u>24,906</u>	<u>53,740</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>80,418</u>	<u>30,211</u>	<u>110,629</u>
At 31 March 2022	<u>62,110</u>	<u>39,740</u>	<u>101,850</u>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	11,500	17,500
Prepayments and accrued income	1,408	4,559
	<u>12,908</u>	<u>22,059</u>

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	7,905	5,472
Trade creditors	18,684	7,600
Other creditors	4,500	2,400
Accruals and deferred income	2,362	2,165
	<u>33,451</u>	<u>17,637</u>

### 15 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 £3,440 (2022 - £3,585).

### 16 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 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Holidays and respite care	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)	-	-	-	-	-
Shop and office rent	3,000	(3,000)	-	-	-	-	-
Caravan 5	-	-	-	50,000	(16,535)	(33,465)	-
Caravan fixed assets	-	-	-	-	-	33,465	33,465
	<u>86,117</u>	<u>(86,117)</u>	<u>-</u>	<u>50,000</u>	<u>(16,535)</u>	<u>-</u>	<u>33,465</u>

The purchase and kitting out of a new caravan was funded by the Clothworkers Foundation, Wooden Spoon and a private donation. The value of the caravan purchased has been transferred to the caravan fixed asset fund and will be reduced each year for depreciation to show the current value of the caravan.

# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Restricted funds

(Continued)

Prior year:-

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.

### 17 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:

	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Fixed asset fund	101,850	101,850	(25,872)	931	76,909
	<u>101,850</u>	<u>101,850</u>	<u>(25,872)</u>	<u>931</u>	<u>76,909</u>

A transfer was made in the year to show the additions to the fixed assets.

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# RUDDI'S RETREAT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 20 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:

	2023 £	2022 £
Within one year	6,706	17,206
Between two and five years	7,110	12,798
	<u>13,816</u>	<u>30,004</u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>68,744</u>	<u>67,856</u>