

RUBYGIRL LIMITED

England & Wales · Charity number 1153387

Details

Other names	RUBYGIRL LTD, RGUK /RUBYGIRL UK
Status	Registered
Legal form	Charitable company
Company number	08512075
Registered	2013-08-14
Register	View on the Charity Commission register

Contact

Address	Cross Rhythms Conway House Cheapside Stoke-On-Trent ST1 1HE
Phone	07812774632
Email	info@ruffandruby.com
Website	www.ruffandruby.com

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: RUFF & RUBY engages young people to realise their value, reach their potential , reframe their world & repurpose their generation by raising self esteem & aspirations, fostering 'opportunities & purpose through ' topic based WORKSHOPS, 121 acts of kindness for youth in poverty, self worth courses, Sound advice music studio & Artists : ANTIDOTE ' positive music with a positive message'

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People

Geography

- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£173,743	£161,251	-	-
2024-05-31	£116,160	£65,307	-	-
2023-05-31	£87,034	£95,536	-	-
2022-05-31	£102,336	£242,999	-	-
2021-05-31	£351,623	£243,533	-	-

Trustees

Name	Role	Appointed
Kay Speedman		2020-09-23
Mark Jason Burnham		2024-06-06

RUBYGIRL LIMITED

England & Wales - Charity number 1153387

Accounts

COMPANY REGISTRATION NUMBER: 08512075
CHARITY REGISTRATION NUMBER: 1153387

Rubygirl Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Rubygirl Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Rubygirl Limited
Charity registration number	1153387
Company registration number	08512075
Principal office and registered office	Cross Rhythms Radio Conway House Cheapside Hanley Stoke on Trent ST1 1HE

THE DIRECTORS

Mrs K Speedman	
Mr R Price	
Mr M Burnham	(Appointed 06 June 2024)

THE TRUSTEES

Mrs K Speedman	
Mr R Price	
Mr M Burnham	(Appointed 06 June 2024)

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its memorandum and articles of association and was incorporated on 1st May 2013 as amended by special resolution at Companies House on 7th August 2013, and registered with the Charity Commission on 14th August 2013.

New Trustees are elected by the Rubygirl Ltd Directors. Rubygirl Ltd operates a Trustee handbook (a progressive working document being an overview into the work & life of the charity) along with an induction process building connections with 'ground level' staff through 1:1 meet & greets along with project visits where relational connections can be fostered - also encouraged to engage with VAST (voluntary action services) & the charity commission website in observing & taking on board the duties, powers and responsibilities in accordance with Trustee guidance.

The charity currently operates with 3 trustees (voting) from a variety of backgrounds, demonstrating experience & expertise in business, education, finance & Policing. This operates with quarterly meetings & an annual strategy day working alongside the CEO & senior team who are responsible for bringing creativity & vision to the development & progression of the charity in line with our core values, aims & objectives. The CEO / team may present the Trustees (Directors) with concepts and strategies which then they would evaluate, assess & vote on whether they were in line with the ethos & values of the charity's work.

RISK MANAGEMENT

Enhanced DBS checks are undertaken for staff & volunteers who join the charity along with a trustee 'risk assessment' meeting for any staff & volunteers who are from an offending background.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that 'working towards' reserves, combined with a quarterly & annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. This is also referred to in the Governance section of this report.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT:

RUFF & RUBY YOUTH CHARITY (known legally as Rubygirl Ltd):

'RUFF & RUBY' URBAN YOUTH CHARITY (RUBYGIRL ft. RUFF DIAMONDZ) seeks to ENERGISE, ENGAGE and EMPOWER vulnerable young people to REALISE their value, REACH their potential, RE:FRAME their world by delivering innovative programs and services, offering OPPORTUNITIES & infusing PURPOSE that promote positive self-worth & aspirations.

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are:

'To act as a resource for young people by providing advice and assistance - organising programmes of educational and other activities, as a means of advancing in life and helping young people by developing their skills, capacities, and capabilities - to enable them to participate in society as independent, mature and responsible individuals.

To relieve poverty by providing essential care items and practical support services to individuals in need, including clothing, food, home items and personal care.

This work is influenced by the Christian faith, based on Christian principles turned into actions

Our vision is to provide engaging, innovative & bespoke services to support & uplift the **SELF BELIEF & ASPIRATIONS** of vulnerable young people to 'be the best version of themselves they were created to be' - living out their God given purpose & THRIVE making a positive contribution to society #LIVEONPURPOSE.

We are an inclusive youth movement that works with young people regardless of race, religion and culture.

OUR DNA: # inspiration. Passion. excellence. generosity. authenticity & Love.

We believe in **INSPIRATION**: infusing creativity & innovation into our program content & delivery - seek to 'be' inspirational to inspire others.

We believe in **PASSION**: keeping the 'WHY' at the forefront of what we do as the key motivator for impacting the lives of young people along with the communities they represent, - it is intrinsic to EVERYTHING WE DO and WHO WE ARE.

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2025

OBJECTIVES AND ACTIVITIES *(continued)*

We believe in **EXCELLENCE**: infusing a high standard of excellence on all levels within what we do that seeks to Give 'of our best' to young people and the wider community.

We believe in **GENEROSITY**: modelling a 'live to give' heart attitude that defines who we are in giving young people 'a hand up not a hand out'.

We believe in **AUTHENTICITY** as positive role models for young people and demonstrating **INTEGRITY** in what we do, who we are and ensuring who we say we are - we are.

We believe in **LOVE in action** - demonstrating humanity at its best & practical support & kindness - giving people a hand up. We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

We believe in being 'HUSTLERS OF CULTURE': seeking to be GAME CHANGERS, being intentional in mobilising young people to challenge & shape their culture rather than it shaping them.

We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

OUR BELIEFS:

We believe in the potential of young people.

We believe that every individual has the power to change.

We believe in asset based thinking - what we have got, not what we haven't got.

We believe in transformation through OPPORTUNITY & PURPOSE.

We believe in & support the spiritual, moral, cultural, and social development of young people (Ofsted SMCS January 2015 report).

We believe that the 'past doesn't have to DEFINE the future'.

We believe in a non-judgemental, asset based, empathetic & inclusive approach where everyone has the same opportunities regardless of race, gender, faith, culture, social status, and political beliefs.

We believe in individual value, worth, significance & belonging.

We believe in authenticity & integrity.

We believe in 'collaborative' working which is key to effective work with young people.

We believe in our city (Stoke on Trent) and promoting positive, ethical, relational multi-agency connections.

We are a faith influenced charity - being inclusive, supporting young people of all faiths & no faith.

PUBLIC BENEFIT

The charity provides a benefit to the public by seeking to energise, engage and empower vulnerable young people to realise their value, reach their potential and revolutionise their world by delivering innovative programs and services to individuals, groups & the wider community being fully accessible & inclusive.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

ACHIEVEMENTS AND PERFORMANCE

- **1st June 24 - 31st May 25** RUFF & RUBY supported **approximately 8052** young people through the innovative programs & services around the area of Stoke-on-Trent & surrounding areas with addition of bookings out of area through:

- Large scale school / college roadshows & workshops.
- Our worthy self-worth & wellbeing course for girls aged 11-18.
- Uth city PUBLIC launch & phone app tour.
- Large scale youth festivals / Camps & expo.
- Providing an all-age community hub until December 2024 @The Ruff & Ruby rooms, The Potteries Centre Hanley.

24-25 ... Some highlights !

- We attained further Awards for all National lottery community funding to grow & develop our UTH CITY phone app for 11-18's across Stoke on Trent.
- Launched in the PUBLIC SPACE - the UTH CITY APP for 11-18's on **apple & android** as PHASE 1 with profiled coverage from local media.
- Antidote wrote & performed the 'Uth city' soundtrack 'light in dark mode' & other songs at the profiled Port Vale football club community day.
- We further developed a more targeted business **connector role** within the staff team to connect with local business to foster CSR involvement focusing on the Chamber of commerce of which we continue to be a member & use the members lounge as a contact point.
- We completed our first year of delivery for our WORTHY PROJECT (mental health & wellbeing funded by the Benefact Trust with excellent feedback .
- We continued to develop our music intervention with young people called **ANTIDOTE** to reach & connect with young people through 'positive music with a positive message' - writing, producing & delivering relatable & topic based tracks in High schools & the communities in youth groups, colleges & churches
- In conjunction with partners - we took approx 204 SOT YOUNG PEOPLE to Limitless youth camp, Stafford & Big church festival, West Sussex -also operating a charity expo connecting our work to a wider national youth landscape.
- Antidote, as a music youthwork collective undertook a first performance at 2 national youth festivals increasing our profile & awareness of our work.
- We continued to drive forward & develop the thriving PURPOSE DRIVEN SOT YOUTH COLLECTIVE - a multi-agency partnership of 106 organisations - this year attaining recognition with Stoke on Trent city council as a partner organisation in youthwork delivery - delivering a monthly member networking breakfast, operating an active WhatsApp group, active working groups (PODS) to further develop the purpose driven projects of the collective demonstrating 'authentic partnership & generous leadership' through a multi-agency leadership team.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

- We continued to deliver **BLAZE UTH events every 3 mths with over 200 young people in attendance** for 11-18 year olds in Liaison with local church youth workers, church leaders & parents/carers
- We continued to deliver **BLAZE youngers** 'young leaders' program for 14-19 year olds & **took them on a 'Young lions' weekend away in Cefn Lea, Wales.**
- We moved out of the Potteries centre Hub as our registered address into Cross Rhythms radio, Hanley with our offices & Music studio as a city centre base for our continued work.

FINANCIAL REVIEW

The charitable activities for the period under review have resulted in a surplus of £12,492 which has been in line with the expectations of the trustees due to the reduction of funding bids being attained in the financial year. The reserves of the charity at 31 May 2025 currently stand as follows: General unrestricted funds £34,574 and restricted funds 31,141.

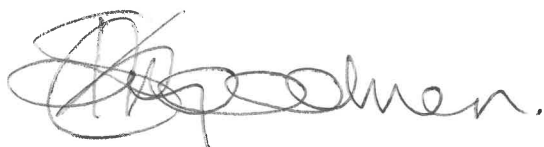
PLANS FOR FUTURE PERIODS

The Trustees intend that the charity should continue to BE PROGRESSIVE, INNOVATIVE & CREATIVE in developing it's current activities & interventions to engage with young people along the lines already set out in the mission statement, along with associated activities to increase longevity & sustainability - including funding awards, key partnerships, local business sponsorship & potential commissioning opportunities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9/12/25 and signed on behalf of the board of trustees by:



Mrs K Speedman
Director

Rubygirl Limited
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Rubygirl Limited
Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Rubygirl Limited ('the charity') for the year ended 31 May 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

9/12/25

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	48,672	121,281	169,953	110,102
Charitable activities	6	2,510	–	2,510	–
Other trading activities	7	1,280	–	1,280	6,058
Total income		<u>52,462</u>	<u>121,281</u>	<u>173,743</u>	<u>116,160</u>
Expenditure					
Expenditure on charitable activities	8,9	38,419	122,832	161,251	65,307
Total expenditure		<u>38,419</u>	<u>122,832</u>	<u>161,251</u>	<u>65,307</u>
Net income and net movement in funds		<u>14,043</u>	<u>(1,551)</u>	<u>12,492</u>	<u>50,853</u>
Reconciliation of funds					
Total funds brought forward		20,531	32,692	53,223	2,370
Total funds carried forward		<u>34,574</u>	<u>31,141</u>	<u>65,715</u>	<u>53,223</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Position
31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	1,498	1,088
Current assets			
Cash at bank and in hand		63,667	63,396
Creditors: amounts falling due within one year	15	<u>1,300</u>	<u>1,260</u>
Net current assets		<u>64,267</u>	<u>62,136</u>
Total assets less current liabilities		<u>65,715</u>	<u>63,223</u>
Net assets		<u>65,715</u>	<u>63,223</u>
Funds of the charity			
Restricted funds		31,141	32,682
Unrestricted funds		34,574	20,531
Total charity funds	16	<u>65,715</u>	<u>53,223</u>

For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 9/12/25, and are signed on behalf of the board by:



Mrs K Speedman
Director

The notes on pages 10 to 17 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cross Rhythms Radio, Conway House, Cheapside, Hanley, Stoke on Trent, ST1 1HE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 May 2025

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
General Funds	46,172	—	46,172
Grants			
Lottery	—	121,281	121,281
Awards For All	—	—	—
Coalfields Regeneration	2,000	—	2,000
YMCA	500	—	500
The Message Trust	—	—	—
	<u>48,672</u>	<u>121,281</u>	<u>169,953</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General Funds	14,144	—	14,144

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Lottery	—	66,008	66,008
Awards For All	—	19,950	19,950
Coalfields Regeneration	—	—	—
YMCA	—	—	—
The Message Trust	10,000	—	10,000
	<u>24,144</u>	<u>85,958</u>	<u>110,102</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>2,510</u>	<u>2,510</u>	<u>—</u>	<u>—</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop Income	<u>1,280</u>	<u>1,280</u>	<u>6,058</u>	<u>6,058</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct Charitable Activities	37,059	122,832	159,891
Support costs	1,360	—	1,360
	<u>38,419</u>	<u>122,832</u>	<u>161,251</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Charitable Activities	10,781	53,266	64,047
Support costs	1,260	—	1,260
	<u>12,041</u>	<u>53,266</u>	<u>65,307</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct Charitable Activities	159,891	—	159,891	64,047
Governance costs	—	1,360	1,360	1,260
	<u>159,891</u>	<u>1,360</u>	<u>161,251</u>	<u>65,307</u>

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>607</u>	<u>3,275</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,300</u>	<u>1,260</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>79,255</u>	<u>26,080</u>

The average head count of employees during the year was 4 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of full time staff	1	1
Number of part time staff	<u>3</u>	<u>3</u>
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

None of the trustees were paid remuneration or received other benefits from employment with the charity or a related entity during the year.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 June 2024	15,976	15,976
Additions	977	977
At 31 May 2025	<u>16,953</u>	<u>16,953</u>
Depreciation		
At 1 June 2024	14,888	14,888
Charge for the year	607	607
At 31 May 2025	<u>15,495</u>	<u>15,495</u>
Carrying amount		
At 31 May 2025	<u>1,458</u>	<u>1,458</u>
At 31 May 2024	<u>1,088</u>	<u>1,088</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,300</u>	<u>1,260</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
General Funds	20,531	52,462	(38,419)	<u>34,574</u>

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
General Funds	2,370	30,202	(12,041)	<u>20,531</u>

Restricted funds

	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
Restricted Fund	32,692	121,281	(122,832)	<u>31,141</u>

	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
Restricted Fund	—	85,958	(53,266)	<u>32,692</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

16. Analysis of charitable funds *(continued)*

	1 Jun 2024	Income	Expenditure	Transfers	31 May 2025
	£	£	£	£	£
Lottery	12,742	121,281	(111,348)		22,675
Awards 4 All	19,950		(11,484)		8,466
	<u>32,692</u>	<u>121,281</u>	<u>(122,832)</u>	<u>—</u>	<u>31,141</u>
	1 Jun 2023	Income	Expenditure	Transfers	31 May 2024
	£	£	£	£	£
Lottery	—	66,008	(53,266)	—	12,742
Awards4All	—	19,950	—	—	19,950
	<u>—</u>	<u>85,958</u>	<u>(53,266)</u>	<u>—</u>	<u>32,692</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025
	£	£	£
Tangible fixed assets	1,458	—	1,458
Current assets	34,416	31,141	65,557
Creditors less than 1 year	(1,300)	—	(1,300)
Net assets	<u>34,574</u>	<u>31,141</u>	<u>65,715</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
	£	£	£
Tangible fixed assets	1,088	—	1,088
Current assets	20,703	32,692	53,395
Creditors less than 1 year	(1,260)	—	(1,260)
Net assets	<u>20,531</u>	<u>32,692</u>	<u>53,223</u>

18. Financial instruments

The company currently holds no financial instruments.

Rubygirl Limited
Company Limited by Guarantee
Management Information
Year ended 31 May 2025

The following pages do not form part of the financial statements.

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 May 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
General Funds	46,172	14,144
Lottery	121,281	66,008
Awards For All	–	19,950
Coalfields Regeneration	2,000	–
YMCA	500	–
The Message Trust	–	10,000
	<u>169,953</u>	<u>110,102</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	2,510	–
Other trading activities		
Shop Income	1,280	6,058
	<u>173,743</u>	<u>116,160</u>
Total income		
Expenditure		
Expenditure on charitable activities		
Purchases	8,471	8,008
Wages and salaries	79,255	26,080
Insurance	4,400	2,074
Other motor/travel costs	5,817	3,592
Legal and professional fees	13,571	1,849
Telephone	1,738	797
Other office costs	1,434	1,519
Depreciation	607	3,275
Advertising / Promotional	10,014	4,694
Bank Charges	1,138	619
Staff welfare and training	4,136	654
Consultancy & professional	28,450	10,854
DBS expenses	449	572
Subscriptions	1,521	720
Sundry costs	250	–
	<u>161,251</u>	<u>65,307</u>
Total expenditure	<u>161,251</u>	<u>65,307</u>
Net income	<u>12,492</u>	<u>50,853</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 May 2025

	2025 £	2024 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Purchases	8,471	8,008
Wages and salaries	79,255	26,080
Insurance	4,400	2,074
Motor and travel costs	5,817	3,592
Legal and professional fees	12,211	589
Telephone	1,738	797
Other office costs	1,434	1,519
Depreciation	607	3,275
Advertising and promotional	10,014	4,694
Bank charges	1,138	619
Staff welfare and training	4,136	654
Consultancy & professional	28,450	10,854
DBS expenses	449	572
Subscriptions	1,521	720
Sundry costs	250	—
	<u>159,891</u>	<u>64,047</u>
Governance costs		
Governance costs - accountancy fees	<u>1,360</u>	<u>1,260</u>
Expenditure on charitable activities	<u><u>161,251</u></u>	<u><u>65,307</u></u>

RUBYGIRL LIMITED

England & Wales - Charity number 1153387

Accounts

COMPANY REGISTRATION NUMBER: 08512075
CHARITY REGISTRATION NUMBER: 1153387

Rubygirl Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2024

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Rubygirl Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	21

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Rubygirl Limited
Charity registration number	1153387
Company registration number	08512075
Principal office and registered office	The RUFF & RUBYROOMS Units 157/258 INTU Potteries Quadrant Road Hanley, Stoke on Trent ST1 1PS

THE TRUSTEES

Mrs K Speedman	
Mr R Price	
Mr M Burnham	
Mrs C Morton	(Retired 19 March 2024)
Mrs A Stonier	(Retired 19 March 2024)

THE TRUSTEES

Mrs K Speedman	
Mr R Price	(Appointed 30 June 2022)
Mrs C Morton	(Appointed 30 June 2022)
Mrs A Stonier	

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its memorandum and articles of association and was incorporated on 1st May 2013 as amended by special resolution at Companies House on 7th August 2013, and registered with the Charity Commission on 14th August 2013.

New Trustees are elected by the Rubygirl Ltd Directors. Rubygirl Ltd operates a Trustee handbook (a progressive working document being an overview into the work & life of the charity) along with an induction process building connections with 'ground level' staff through 1:1 meet & greets along with project visits where relational connections can be fostered - also encouraged to engage with VAST training for trustees (voluntary action services) & the charity commission website in observing & taking on on board the duties, powers and responsibilities in accordance with Trustee guidance.

The charity currently operates with 3 trustees (voting) from a variety of backgrounds, demonstrating experience & expertise in business, education, finance & Policing. This operates with quarterly meetings & an annual strategy day working alongside a small core team (non voting) who are responsible for bringing creativity & vision to the development & progression of the charity in line with our core values, aims & objectives. This team may present the Trustees (Directors) with concepts and strategies which then they would evaluate, assess & vote on whether they were in line with the ethos & values of the charity's work.

RISK MANAGEMENT

Risk assessments are carried out on new staff & volunteers who join the charity along with DBS checks for over 18s.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that 'working towards' reserves, combined with a quarterly & annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. This is also referred to in the Governance section of this report.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT:

RUFF & RUBY YOUTH CHARITY (known legally as Rubygirl Ltd):

'RUFF & RUBY' URBAN YOUTH CHARITY (RUBYGIRL ft. RUFF DIAMONDZ) seeks to ENERGISE, ENGAGE and EMPOWER vulnerable young people to REALISE their value, REACH their potential, RE:FRAME their world & RE:PURPOSE their generation by delivering innovative programs and services that promote positive self worth & aspirations, along with infusing purpose & providing 'opportunities for change'.

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

'TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE - ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES, AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.

TO RELIEVE POVERTY BY PROVIDING ESSENTIAL CARE ITEMS AND PRACTICAL SUPPORT SERVICES TO INDIVIDUALS IN NEED, INCLUDING CLOTHING, FOOD, HOME ITEMS AND PERSONAL CARE.

THIS WORK IS INFLUENCED BY THE CHRISTIAN FAITH, BASED ON CHRISTIAN PRINCIPLES TURNED INTO ACTIONS'

Our vision is to provide engaging, innovative & bespoke services to support & uplift the **SELF BELIEF & ASPIRATIONS** of vulnerable young people to 'be the best version of themselves they were created to be' - living out their God given purpose & THRIVE making a positive contribution to society #LIVEONPURPOSE.

We are an inclusive youth movement that works with young people regardless of race, religion and culture.

OUR DNA: # inspiration. Passion. excellence. generosity. authenticity & Love.

We believe in INSPIRATION: infusing creativity & innovation into our program content & delivery - see to 'be' inspirational to inspire others.

We believe in PASSION: keeping the 'WHY' at the forefront of what we do as the key motivator for impacting the lives of young people along with the communities they represent, - it is intrinsic to EVERYTHING WE DO and WHO WE ARE.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

OBJECTIVES AND ACTIVITIES *(continued)*

We believe in EXCELLENCE: infusing a high standard of excellence on all levels within what we do that seeks to Give 'of our best' to young people and the wider community.

We believe in GENEROSITY: modelling a 'live to give' heart attitude that defines who we are in giving young people 'a hand up not a hand out'.

We believe in AUTHENTICITY as positive role models for young people and demonstrating INTEGRITY in what we do, who we are and ensuring who we say we are - we are.

We believe in LOVE in action - demonstrating humanity at its best & practical support & kindness - giving people a hand up. We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

We believe in being 'HUSTLERS OF CULTURE': seeking to be GAME CHANGERS, being intentional in mobilising young people to challenge & shaping their culture rather than it shaping them

We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

OUR BELIEFS:

We believe in the potential of young people.

We believe that every individual has the power to change.

We believe in asset based thinking - what we have got, not what we haven't got.

We believe in transformation through OPPORTUNITY & PURPOSE.

We believe in & support the spiritual, moral, cultural, and social development of young people (Ofsted SMCS January 2015 report).

We believe that the 'past doesn't have to DEFINE the future'.

We believe in a non-judgemental empathetic & inclusive approach where everyone has the same opportunities regardless of race, gender, faith, culture, social status, and political beliefs.

We believe in individual value, worth, significance & belonging.

We believe in authenticity & integrity.

We believe in 'collaborative' working which is key to effective work with young people.

We believe in our city (Stoke on Trent) and promoting positive, ethical, relational multi-agency connections.

We are a faith influenced charity - being inclusive, supporting young people of all faiths & no faith.

PUBLIC BENEFIT

The charity provides a benefit to the public by seeking to energise, engage and empower vulnerable young people to realise their value, reach their potential and revolutionise their world by delivering innovative programs and services to individuals, groups & the wider community being fully accessible & inclusive.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

ACHIEVEMENTS AND PERFORMANCE

- We attained the KINGS award for voluntary service in April 2024 - celebrating this with city signatories at a multimedia showcase event we put on at the Hilton Hotel, festival park, Hanley, SOT.
- Our CEO & volunteer also visited Buckingham palace as part of the Kings award to represent the charity.
- We attained national lottery community funding to grow & develop our work & reach over a further 4-year period.
- We attained funding to develop a youth facing phone app to resource young people in Stoke on Trent.
- We formed a collective of artists called ANTIDOTE to reach & connect with young people through 'positive music with a positive message' that delivered relatable & topic based tracks in High schools & the communities in youth groups, colleges & churches.
- RUFF & RUBY supported approximately 2753 young people through the innovative programs & services around the area of Stoke-on-Trent through its schools roadshows & workshops, festival expo's & all age community hub with an 'open access' youth space at The Ruff & Rubyrooms, The Potteries Centre Hanley.
- We continued to drive forward & develop the thriving PURPOSE DRIVEN SOT YOUTH COLLECTIVE - a multi-agency partnership of over 95 organisations delivering a networking breakfast, an active WhatsApp group & setting up active working groups to develop the focus of the collective working together with a common purpose demonstrating 'authentic partnership & generous leadership' through a strategic board & members network.
- As part of the SOTYC we piloted THE LAB - a level 1 intro to youthwork course in partnership with SOT college with great success.
- We continued to develop BLAZE UTH events for 11-18 year olds in Liaison with local church youth workers, church leaders & parents/carers.
- We launched BLAZE youngsters 'young leaders' program for 14-19 year olds.
- We attained funding to develop our new look positive health & wellbeing course for young girls in crisis by interventions in the community, tackling suicide ideation.
- We continued to develop the SOUND ADVICE MUSIC STUDIO & DIGITAL SUITE based in the Ruff & Rubyrooms, Potteries centre (free for under 18 years).
- We delivered FRESH:TOPIC BASED Interactive workshops in schools/youth establishments.
- We continued to operate The RUFF & RUBYROOMS community enterprise hub in the Potteries centre Hanley 5 days a week.
- We had 6 young people/adults participate in our VOLUNTEERING program.
- We were a continued member of Staffs Chamber of commerce.

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2024

FINANCIAL REVIEW

The charitable activities for the period under review have resulted in a surplus of £51,024 which has been in line with the expectations of the trustees due to the reduction of funding bids being attained in the financial year. The reserves of the charity at 31 May 2024 currently stand as follows: General unrestricted funds £20,702 and restricted funds 32,692.

PLANS FOR FUTURE PERIODS

The Trustees intend that the charity should continue to BE PROGRESSIVE, INNOVATIVE & CREATIVE in developing it's current activities & interventions to engage with young people along the lines already set out in the mission statement, along with associated activities to increase longevity & sustainability - including funding awards, key partnerships, local business sponsorship & potential commissioning opportunities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12/2/25 and signed on behalf of the board of trustees by:



Mrs K Speedman
Director

Rubygirl Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rubygirl Limited

Year ended 31 May 2024

I report to the trustees on my examination of the financial statements of Rubygirl Limited ('the charity') for the year ended 31 May 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

12/2/25

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	24,144	85,958	110,102	79,234
Other trading activities	6	6,058	—	6,058	3,847
Other income	7	—	—	—	3,953
Total income		<u>30,202</u>	<u>85,958</u>	<u>116,160</u>	<u>87,034</u>
Expenditure					
Expenditure on charitable activities	8,9	12,041	53,266	65,307	95,536
Total expenditure		<u>12,041</u>	<u>53,266</u>	<u>65,307</u>	<u>95,536</u>
Net income/(expenditure) and net movement in funds		<u>18,161</u>	<u>32,692</u>	<u>50,853</u>	<u>(8,502)</u>
Reconciliation of funds					
Total funds brought forward		2,370	—	2,370	10,872
Total funds carried forward		<u>20,531</u>	<u>32,692</u>	<u>53,223</u>	<u>2,370</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Position

31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,088	2,912
Current assets			
Debtors	15	—	524
Cash at bank and in hand		53,566	1,394
		<u>53,566</u>	<u>1,918</u>
Creditors: amounts falling due within one year	16	<u>1,260</u>	<u>2,460</u>
Net current assets		52,306	(542)
Total assets less current liabilities		53,394	2,370
Net assets		53,394	2,370
Funds of the charity			
Restricted funds		32,692	—
Unrestricted funds		20,702	2,370
Total charity funds	17	53,394	2,370

For the year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12/2/25..., and are signed on behalf of the board by:



Mrs K Speedman
Director

The notes on pages 10 to 18 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The RUFF & RUBYROOMS, Units 157/258, INTU Potteries, Quadrant Road, Hanley, Stoke on Trent, ST1 1PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and as such has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General Funds	14,144	–	14,144
Donation VIP	–	–	–
Grants			
Lottery	–	66,008	66,008
Cross PR BCA	–	–	–
Awards For All	–	19,950	19,950
School services	–	–	–
Garfield Weston	–	–	–
BBC Children In Need	–	–	–
Kickstart	–	–	–
YMCA	–	–	–
The Message Trust	10,000	–	10,000
	<u>24,144</u>	<u>85,958</u>	<u>110,102</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General Funds	13,082	—	13,082
Donation VIP	300	—	300
Grants			
Lottery	—	9,576	9,576
Cross PR BCA	2,750	—	2,750
Awards For All	—	9,488	9,488
School services	2,350	—	2,350
Garfield Weston	—	5,000	5,000
BBC Children In Need	—	10,440	10,440
Kickstart	—	2,170	2,170
YMCA	—	24,078	24,078
The Message Trust	—	—	—
	<u>18,482</u>	<u>60,752</u>	<u>79,234</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Enterprise Shop Income	<u>6,058</u>	<u>6,058</u>	<u>3,847</u>	<u>3,847</u>

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>3,953</u>	<u>3,953</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Charitable Activities	10,781	53,266	64,047
Support costs	1,260	—	1,260
	<u>12,041</u>	<u>53,266</u>	<u>65,307</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Activities	33,524	60,752	94,276
Support costs	1,260	—	1,260
	<u>34,784</u>	<u>60,752</u>	<u>95,536</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct Charitable Activities	64,047	—	64,047	94,276
Governance costs	—	1,260	1,260	1,260
	<u>64,047</u>	<u>1,260</u>	<u>65,307</u>	<u>95,536</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	3,275	2,912
Gains on disposal of tangible fixed assets	—	(3,953)

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,260	1,260

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	26,080	32,149

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

12. Staff costs *(continued)*

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of full time staff	1	1
Number of part time staff	3	3
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

None of the trustees were paid remuneration or received other benefits from employment with the charity or a related entity during the year.

14. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 June 2023	14,525	14,525
Additions	1,451	1,451
At 31 May 2024	<u>15,976</u>	<u>15,976</u>
Depreciation		
At 1 June 2023	11,613	11,613
Charge for the year	3,275	3,275
At 31 May 2024	<u>14,888</u>	<u>14,888</u>
Carrying amount		
At 31 May 2024	<u>1,088</u>	<u>1,088</u>
At 31 May 2023	<u>2,912</u>	<u>2,912</u>

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>—</u>	<u>524</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,260</u>	<u>2,460</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2023	Income £	Expenditure £	At 31 May 2024 £
General Funds	2,370	30,202	(12,041)	20,531

	At 1 June 2022	Income £	Expenditure £	At 31 May 2023 £
General Funds	10,872	26,282	(34,784)	2,370

Restricted funds

	At 1 June 2023	Income £	Expenditure £	At 31 May 2024 £
Restricted Fund	—	85,958	(53,266)	32,692

	At 1 June 2022	Income £	Expenditure £	At 31 May 2023 £
Restricted Fund	—	60,752	(60,752)	—

	1 Apr 2023 £	Income £	Expenditure £	Transfers £	31 May 2024 £
Lottery	—	66,008	(53,266)	—	12,742
Awards4All	—	19,950	—	—	19,950
	—	85,958	(53,266)	—	32,692

	1 Apr 2022 £	Income £	Expenditure £	Transfers £	31 May 2023 £
Lottery	—	9,576	(9,576)	—	—
Awards 4 All	—	9,488	(9,488)	—	—
Garfield Weston	—	5,000	(5,000)	—	—
BBC Children in Need	—	10,440	(10,440)	—	—
Kickstart	—	2,170	(2,170)	—	—
YMCA	—	24,078	(24,078)	—	—
	—	60,752	(60,752)	—	—

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,088	—	1,088
Current assets	20,703	32,692	53,395
Creditors less than 1 year	(1,260)	—	(1,260)
Net assets	<u>20,531</u>	<u>32,692</u>	<u>53,223</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,912	—	2,912
Current assets	1,918	—	1,918
Creditors less than 1 year	(2,460)	—	(2,460)
Net assets	<u>2,370</u>	<u>—</u>	<u>2,370</u>

19. Financial instruments

The company currently holds no financial instruments.

Rubygirl Limited
Company Limited by Guarantee
Management Information
Year ended 31 May 2024

The following pages do not form part of the financial statements.

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 May 2024

	2024 £	2023 £
	2024 £	2023 £
Income and endowments		
Donations and legacies		
General Funds	14,144	13,082
Donation VIP	–	300
Lottery	66,008	9,576
Cross PR BCA	–	2,750
Awards For All	19,950	9,488
School services	–	2,350
Garfield Weston	–	5,000
BBC Children In Need	–	10,440
Kickstart	–	2,170
YMCA	–	24,078
The Message Trust	10,000	–
	<u>110,102</u>	<u>79,234</u>
Other trading activities		
Enterprise Shop Income	6,058	3,847
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	–	3,953
	<u>–</u>	<u>3,953</u>
Total income	<u><u>116,160</u></u>	<u><u>87,034</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	8,008	14,991
Wages and salaries	26,080	32,149
Repairs and maintenance	–	132
Insurance	2,074	1,099
Other motor/travel costs	3,592	8,041
Legal and professional fees	1,849	2,208
Telephone	797	3,587
Other office costs	1,519	3,252
Depreciation	3,275	2,912
Advertising / Promotional	4,694	4,997
Bank Charges	619	116
Staff welfare and training	654	2,879
Consultancy & professional	10,854	14,173
Unspent grant monies refunded	–	5,000
DBS expenses	572	–
Subscriptions	720	–
	<u>65,307</u>	<u>95,536</u>
Total expenditure	<u><u>65,307</u></u>	<u><u>95,536</u></u>
Net income/(expenditure)	<u><u>50,853</u></u>	<u><u>(8,502)</u></u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Detailed Statement of Financial Activities
Year ended 31 May 2024

	2024 £	2023 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Purchases	8,008	14,991
Wages and salaries	26,080	32,149
Repairs and maintenance	—	132
Insurance	2,074	1,099
Motor and travel costs	3,592	8,041
Legal and professional fees	589	948
Telephone	797	3,587
Other office costs	1,519	3,252
Depreciation	3,275	2,912
Advertising and promotional	4,694	4,997
Bank charges	619	116
Staff welfare and training	654	2,879
Consultancy & professional	10,854	14,173
Unspent grant monies refunded	—	5,000
DBS expenses	572	—
Subscriptions	720	—
	<u>64,047</u>	<u>94,276</u>
Governance costs		
Governance costs - accountancy fees	<u>1,260</u>	<u>1,260</u>
Expenditure on charitable activities	<u><u>65,307</u></u>	<u><u>95,536</u></u>

RUBYGIRL LIMITED

England & Wales - Charity number 1153387

Accounts

COMPANY REGISTRATION NUMBER: 08512075
CHARITY REGISTRATION NUMBER: 1153387

Rubygirl Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2023

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Rubygirl Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10
The following pages do not form part of the financial statements	
Detailed statement of financial activities	20
Notes to the detailed statement of financial activities	22

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Rubygirl Limited
Charity registration number	1153387
Company registration number	08512075
Principal office and registered office	The RUFF & RUBYROOMS Units 157/258 INTU Potteries Quadrant Road Hanley, Stoke on Trent ST1 1PS

THE DIRECTORS

Mrs K Speedman	
Mrs M Jackson	(Retired 1 August 2022)
Mr R Price	(Appointed 30 June 2022)
Mrs C Morton	(Appointed 30 June 2022)
Mrs A Stonier	
Ms K Zdrodowski	(Retired 16 November 2022)

THE TRUSTEES

Mrs K Speedman	
Mr R Price	(Appointed 30 June 2022)
Mrs C Morton	(Appointed 30 June 2022)
Mrs A Stonier	

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its memorandum and articles of association and was incorporated on 1st May 2013 as amended by special resolution at Companies House on 7th August 2013, and registered with the Charity Commission on 14th August 2013.

New Trustees are elected by the Rubygirl Ltd Directors. Rubygirl Ltd operates a Trustee handbook (a progressive working document being an overview into the work & life of the charity) along with an induction process building connections with 'ground level' staff through 1:1 meet & greets along with project visits where relational connections can be fostered - also encouraged to engage with VAST training for trustees (voluntary action services) & the charity commission website in observing & taking on board the duties, powers and responsibilities in accordance with Trustee guidance.

The charity currently operates with 4 trustees (voting) from a variety of backgrounds, demonstrating experience & expertise in business, education, finance & Policing. This operates with quarterly meetings & an annual strategy day working alongside a small core team (non voting) who are responsible for bringing creativity & vision to the development & progression of the charity in line with our core values, aims & objectives. This team may present the Trustees (Directors) with concepts and strategies which then they would evaluate, assess & vote on whether they were in line with the ethos & values of the charity's work.

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT:

RUFF & RUBY YOUTH CHARITY (known legally as Rubygirl Ltd):

'RUFF & RUBY' URBAN YOUTH CHARITY (RUBYGIRL ft. RUFF DIAMONDZ) seeks to ENERGISE, ENGAGE and EMPOWER vulnerable young people to REALISE their value, REACH their potential, RE:FRAME their world & RE:PURPOSE their generation by delivering innovative programs and services that promote positive self-worth & aspirations, along with infusing purpose & providing 'opportunities for change'.

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

'TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES, AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS. TO RELIEVE POVERTY BY PROVIDING ESSENTIAL CARE ITEMS AND PRACTICAL SUPPORT SERVICES TO INDIVIDUALS IN NEED, INCLUDING CLOTHING, FOOD, HOME ITEMS AND PERSONAL CARE. THIS WORK IS INFLUENCED BY THE CHRISTIAN FAITH, BASED ON CHRISTIAN PRINCIPLES TURNED INTO ACTIONS'

Our vision is to provide engaging, innovative & bespoke services to support & uplift the SELF BELIEF & ASPIRATIONS of vulnerable young people to 'be the best version of themselves they were created to be' - living out their God given purpose & THRIVE making a positive contribution to society #LIVEONPURPOSE.

We are an inclusive youth movement that works with young people regardless of race, religion and culture.

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2023

OBJECTIVES AND ACTIVITIES *(continued)*

OUR DNA: # inspiration. Passion. excellence. generosity. authenticity & Love.

We believe in INSPIRATION: infusing creativity & innovation into our program content & delivery - see to 'be' inspirational to inspire others.

We believe in PASSION: keeping the 'WHY' at the forefront of what we do as the key motivator for impacting the lives of young people along with the communities they represent, - it is intrinsic to EVERYTHING WE DO and WHO WE ARE.

We believe in EXCELLENCE: infusing a high standard of excellence on all levels within what we do that seeks to Give 'of our best' to young people and the wider community.

We believe in GENEROSITY: modelling a 'live to give' heart attitude that defines who we are in giving young people 'a hand up not a hand out'.

We believe in AUTHENTICITY as positive role models for young people and demonstrating INTEGRITY in what we do, who we are and ensuring who we say we are - we are.

We believe in LOVE in action - demonstrating humanity at its best & practical support & kindness - giving people a hand up. We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

We believe in being 'HUSTLERS OF CULTURE': seeking to be GAME CHANGERS, being intentional in mobilising young people to challenge & shaping their culture rather than it shaping them

We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives. OUR BELIEFS:

We believe in the potential of young people.

We believe that every individual has the power to change.

We believe in asset based thinking - what we have got, not what we haven't got.

We believe in transformation through OPPORTUNITY & PURPOSE.

We believe in & support the spiritual, moral, cultural, and social development of young people (Ofsted SMCS January 2015 report).

We believe that the 'past doesn't have to DEFINE the future'.

We believe in a non-judgemental empathetic & inclusive approach where everyone has the same opportunities regardless of race, gender, faith, culture, social status, and political beliefs.

We believe in individual value, worth, significance & belonging.

We believe in authenticity & integrity.

We believe in 'collaborative' working which is key to effective work with young people.

We believe in our city (Stoke on Trent) and promoting positive, ethical, relational multi-agency connections.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

OBJECTIVES AND ACTIVITIES *(continued)*

We are a faith influenced charity - being inclusive, supporting young people of all faiths & no faith

PUBLIC BENEFIT

The charity provides a benefit to the public by seeking to energise, engage and empower vulnerable young people to realise their value, reach their potential and revolutionise their world by delivering innovative programs and services to individuals, groups & the wider community being fully accessible & inclusive.

RISK MANAGEMENT

Risk assessments are carried out on new staff & volunteers who join the charity along with DBS checks for over 18s.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that 'working towards' reserves, combined with a quarterly & annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. This is also referred to in the Governance section of this report.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2023

ACHIEVEMENTS AND PERFORMANCE

RUBYGIRL Ft. RUFF DIAMONDZ (Rubygirl Limited) has supported approximately 2,942 young people through the innovative programs & services around the area of Stoke-on-Trent through its 121 caseload support, schools roadshows & workshops, festival expo's & all age community hub with an 'open access' youth space at The Ruff & Rubyrooms, The Potteries Centre Hanley.

- We continued to drive forward & develop the thriving PURPOSE DRIVEN SOT YOUTH COLLECTIVE - a multi-agency partnership of over 90 organisations delivering a networking breakfast, an active WhatsApp group & setting up active working groups to develop the focus of the collective working together with a common purpose demonstrating 'authentic partnership & generous leadership' through a strategic board, & members network.
- We continued to develop the Junction Christian youth network in Liaison with local church youth workers, church leaders & parents/ carers & saw the launch of the first BLAZE youth event for 11-18 years.
- We Continued to develop our WORTHY project for young girls in crisis by delivering 121 interventions in the community.
- We continued to develop our Design your future employability course in conjunction with the DWP & YES consortium facilitated by North Staffs YMCA for NEET young people.
- We continued to operate the SOUND ADVICE MUSIC STUDIO & DIGITAL SUITE based in the Ruff & Rubyrooms, Potteries centre (free for under 18 years).
- We Delivered RUFF DIAMONDZ - 'work in progress' 1:1 solution focused life coaching and small group work for young men aged 13 plus.
- We Delivered LIL' GEMS - Girls+Engage+Motivated=SHINE 1:1 solution focused life coaching for girls aged 13 plus.
- We delivered 9 VIP# MY CRIB Bedroom makeovers for both girls and young males in poverty aged 13 plus.
- We delivered FRESH:TOPIC BASED Interactive workshops in schools/youth establishments.
- We continued to operate The RUFF & RUBYROOMS community enterprise hub in the Potteries centre Hanley 5 days a week.
- We Had 24 young people/adults participate in our VOLUNTEERING program.
- We delivered an inspirational showcase event at SCFC in partnership with two local businesses.
- We were a continued member of Staffs Chamber of commerce.

FINANCIAL REVIEW

The charitable activities for the period under review have resulted in a deficit of £8,502 which has been in line with the expectations of the trustees due to the reduction of funding bids being attained in the financial year. The reserves of the charity at 31 May 2023 currently stand as follows: General unrestricted funds £2,370 and restricted funds nil.

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 May 2023

PLANS FOR FUTURE PERIODS

The Trustees intend that the charity should continue to BE PROGRESSIVE, INNOVATIVE & CREATIVE in developing it's current activities & interventions to engage with young people along the lines already set out in the mission statement, along with associated activities to increase longevity & sustainability - including funding awards, key partnerships, local business sponsorship & potential commissioning opportunities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on19/3/24..... and signed on behalf of the board of trustees by:



Mrs K Speedman
Director

Rubygirl Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rubygirl Limited

Year ended 31 May 2023

I report to the trustees on my examination of the financial statements of Rubygirl Limited ('the charity') for the year ended 31 May 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

19/3/24

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	18,482	60,752	79,234	91,111
Other trading activities	6	3,847	—	3,847	11,225
Other income	7	3,953	—	3,953	—
Total income		<u>26,282</u>	<u>60,752</u>	<u>87,034</u>	<u>102,336</u>
Expenditure					
Expenditure on charitable activities	8,9	34,784	60,752	95,536	242,999
Total expenditure		<u>34,784</u>	<u>60,752</u>	<u>95,536</u>	<u>242,999</u>
Net expenditure and net movement in funds		<u>(8,502)</u>	<u>—</u>	<u>(8,502)</u>	<u>(140,663)</u>
Reconciliation of funds					
Total funds brought forward		10,872	—	10,872	151,535
Total funds carried forward		<u>2,370</u>	<u>—</u>	<u>2,370</u>	<u>10,872</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Position

31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	2,912	12,713
Current assets			
Debtors	15	524	—
Cash at bank and in hand		<u>1,394</u>	<u>394</u>
		1,918	394
Creditors: amounts falling due within one year	16	<u>2,460</u>	<u>2,235</u>
Net current liabilities		542	1,841
Total assets less current liabilities		<u>2,370</u>	<u>10,872</u>
Net assets		<u>2,370</u>	<u>10,872</u>
Funds of the charity			
Unrestricted funds		<u>2,370</u>	<u>10,872</u>
Total charity funds	17	<u>2,370</u>	<u>10,872</u>

For the year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19/3/24 and are signed on behalf of the board by:



Mrs K Speedman
Director

The notes on pages 10 to 18 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The RUFF & RUBYROOMS, Units 157/258, INTU Potteries, Quadrant Road, Hanley, Stoke on Trent, ST1 1PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and as such has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General Funds	13,082	—	13,082
Donation VIP	300	—	300
Stoke-on-Trent CC	—	—	—
Gift Aid Tax Reclaimed	—	—	—
Grants			
Lottery	—	9,576	9,576
Cross PR BCA	2,750	—	2,750
Awards For All	—	9,488	9,488
School services	2,350	—	2,350
Garfield Weston	—	5,000	5,000
BBC Children In Need	—	10,440	10,440
Staff Com Fund /TIF	—	—	—
Kickstart	—	2,170	2,170
YMCA	—	24,078	24,078
	<u>18,482</u>	<u>60,752</u>	<u>79,234</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Funds	29,254	—	29,254
Donation VIP	9,225	—	9,225
Stoke-on-Trent CC	100	—	100
Gift Aid Tax Reclaimed	1,416	—	1,416
Grants			
Lottery	—	—	—
Cross PR BCA	—	—	—
Awards For All	—	—	—
School services	210	—	210
Garfield Weston	—	—	—
BBC Children In Need	—	32,862	32,862
Staff Com Fund /TIF	—	50	50
Kickstart	—	7,994	7,994
YMCA	—	10,000	10,000
	<u>40,205</u>	<u>50,906</u>	<u>91,111</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Enterprise Shop Income	<u>3,847</u>	<u>3,847</u>	<u>11,225</u>	<u>11,225</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>3,953</u>	<u>3,953</u>	<u>—</u>	<u>—</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable Activities	<u>34,784</u>	<u>60,752</u>	<u>95,536</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Charitable Activities	<u>74,100</u>	<u>168,899</u>	<u>242,999</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	2023	2022
	£	£	£
Direct Charitable Activities	95,536	95,536	242,999

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,912	6,358
Gains on disposal of tangible fixed assets	(3,953)	—

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,260	1,200

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	32,149	116,627

The average head count of employees during the year was 3 (2022: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of full time staff	1	5
Number of part time staff	3	12
	4	17

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

None of the trustees were paid remuneration or received other benefits from employment with the charity or a related entity during the year.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

14. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 June 2022	13,247	14,525	27,772
Disposals	(13,247)	—	(13,247)
At 31 May 2023	<u>—</u>	<u>14,525</u>	<u>14,525</u>
Depreciation			
At 1 June 2022	6,358	8,701	15,059
Charge for the year	—	2,912	2,912
Disposals	(6,358)	—	(6,358)
At 31 May 2023	<u>—</u>	<u>11,613</u>	<u>11,613</u>
Carrying amount			
At 31 May 2023	<u>—</u>	<u>2,912</u>	<u>2,912</u>
At 31 May 2022	<u>6,889</u>	<u>5,824</u>	<u>12,713</u>

15. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>524</u>	<u>—</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>2,460</u>	<u>2,235</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2022	Income	Expenditure	Transfers	At 31 May 2023
	£	£	£	£	£
General Funds	<u>10,872</u>	<u>26,282</u>	<u>(34,784)</u>	<u>—</u>	<u>2,370</u>

	At 1 June 2021	Income	Expenditure	Transfers	At 31 May 2022
	£	£	£	£	£
General Funds	<u>29,503</u>	<u>51,430</u>	<u>(74,100)</u>	<u>4,039</u>	<u>10,872</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 May 2023 £
Restricted Fund	—	60,752	(60,752)	—	—
	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
Restricted Fund	122,032	50,906	(168,899)	(4,039)	—
	1 Apr 2022 £	Income £	Expenditure £	Transfers £	31 May 2023 £
Lottery	—	9,576	(9,576)	—	—
Awards 4 All	—	9,488	(9,488)	—	—
Garfield Weston	—	5,000	(5,000)	—	—
BBC Children in Need	—	10,440	(10,440)	—	—
Kickstart	—	2,170	(2,170)	—	—
YMCA	—	24,078	(24,078)	—	—
	—	60,752	(60,752)	—	—
	1 Apr 2021 £	Income £	Expenditure £	Transfers £	31 May 2022 £
Big Lottery Fund	39,592	—	(35,553)	(4,039)	—
Lottery underspend	4	—	(4)	—	—
BBC Children in Need	17,489	32,862	(50,351)	—	—
TIF Fund	3,970	50	(4,020)	—	—
Rotary	2	—	(2)	—	—
Stoke-on-Trent CC	17,148	—	(17,148)	—	—
LEX	41,442	—	(41,442)	—	—
Hilden Trust	2,385	—	(2,385)	—	—
Kickstart	—	7,994	(7,994)	—	—
YMCA	—	10,000	(10,000)	—	—
Total	122,032	50,906	(168,899)	(4,039)	—

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2023

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	2,912	2,912
Current assets	1,918	1,918
Creditors less than 1 year	(2,460)	(2,460)
Net assets	<u>2,370</u>	<u>2,370</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	12,713	12,713
Current assets	394	394
Creditors less than 1 year	(2,235)	(2,235)
Net assets	<u>10,872</u>	<u>10,872</u>

19. Financial instruments

The company currently holds no financial instruments.

Rubygirl Limited
Company Limited by Guarantee
Management Information
Year ended 31 May 2023

The following pages do not form part of the financial statements.

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 May 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
General Funds	13,082	29,254
Donation VIP	300	9,225
Stoke-on-Trent CC	—	100
Gift Aid Tax Reclaimed	—	1,416
Lottery	9,576	—
Cross PR BCA	2,750	—
Awards For All	9,488	—
School services	2,350	210
Garfield Weston	5,000	—
BBC Children In Need	10,440	32,862
Staff Com Fund /TIF	—	50
Kickstart	2,170	7,994
YMCA	24,078	10,000
	<u>79,234</u>	<u>91,111</u>
Other trading activities		
Enterprise Shop Income	3,847	11,225
	<u>3,847</u>	<u>11,225</u>
Other income		
Gain on disposal of tangible fixed assets held for charity's own use	3,953	—
	<u>3,953</u>	<u>—</u>
Total income	<u><u>87,034</u></u>	<u><u>102,336</u></u>

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 May 2023

	2023	2022
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	14,991	59,101
Wages and salaries	32,149	116,627
Repairs and maintenance	132	–
Insurance	1,099	2,372
Other establishment	–	10,807
Other motor/travel costs	8,041	7,176
Legal and professional fees	2,208	1,804
Telephone	3,587	5,474
Other office costs	3,252	5,092
Depreciation	2,912	6,358
Advertising / Promotional	4,997	2,024
Bank Charges	116	193
Workshop / Events	–	3,816
Staff welfare and training	2,879	6,298
Consultancy & professional	14,173	15,857
Unspent grant monies refunded	5,000	–
	95,536	242,999
Total expenditure	95,536	242,999
Net expenditure	(8,502)	(140,663)

Rubygirl Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2023

	2023 £	2022 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Purchases	14,991	59,101
Wages and salaries	32,149	116,627
Repairs and maintenance	132	—
Insurance	1,099	2,372
Other establishment	—	10,807
Motor and travel costs	8,041	7,176
Legal and professional fees	2,208	1,804
Telephone	3,587	5,474
Other office costs	3,252	5,092
Depreciation	2,912	6,358
Advertising and promotional	4,997	2,024
Bank charges	116	193
Workshops and events	—	3,816
Staff welfare and training	2,879	6,298
Consultancy & professional	14,173	15,857
Unspent grant monies refunded	5,000	—
	<u>95,536</u>	<u>242,999</u>
Expenditure on charitable activities	<u>95,536</u>	<u>242,999</u>

RUBYGIRL LIMITED

England & Wales - Charity number 1153387

Accounts

COMPANY REGISTRATION NUMBER: 08512075
CHARITY REGISTRATION NUMBER: 1153387

Rubygirl Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2022

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Rubygirl Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23
Notes to the detailed statement of financial activities	25

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Rubygirl Limited
Charity registration number	1153387
Company registration number	08512075
Principal office and registered office	The RUFF & RUBYROOMS Units 157/258 INTU Potteries Quadrant Road Hanley, Stoke on Trent ST1 1PS

THE DIRECTORS

Mrs K Speedman	(Appointed 22 February 2022)
Mrs M Jacksonn	(Appointed 3 March 2022)
Mrs C Roberts	(Retired 30 August 2021)
Mrs V Gwynne	(Retired 25 November 2021)
Ms K Zdrodowski	(Appointed 11 April 2022)

THE TRUSTEES

Mrs K Speedman	
Mrs J Sproston	(Retired 26 January 2022)
Mrs A Stonier	

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its memorandum and articles of association and was incorporated on 1st May 2013 as amended by special resolution at Companies House on 7th August 2013, and registered with the Charity Commission on 14th August 2013.

New Trustees are elected by the Rubygirl Ltd Directors. Rubygirl Ltd operates a Trustee handbook (a progressive working document being an overview into the work & life of the charity) along with an induction process building connections with 'ground level' staff through 1:1 meet & greets along with project visits where relational connections can be fostered - also encouraged to engage with the charity commission website in observing & taking on board the duties, powers and responsibilities in accordance with Trustee guidance.

The charity currently operates with 4 trustees (voting) from a variety of backgrounds, demonstrating experience & expertise in project management, business, education, finance & youthwork. This operates with quarterly meetings & an annual strategy day working alongside a small core team (non voting) who are responsible for bringing creativity & vision to the development & progression of the charity in line with our core values, aims & objectives. This team may present the Trustees (Directors) with concepts and strategies which then they would evaluate, assess & vote on whether they were in line with the ethos & values of the charity's work.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT:

RUFF & RUBY YOUTH CHARITY (known legally as Rubygirl Ltd):

'RUFF & RUBY' URBAN YOUTH CHARITY (RUBYGIRL ft. RUFF DIAMONDZ) seeks to ENERGISE, ENGAGE and EMPOWER vulnerable young people to REALISE their value, REACH their potential, RE:FRAME their world & RE:PURPOSE their generation by delivering innovative programs and services that promote positive self worth & aspirations, along with infusing purpose & providing 'opportunities for change'.

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

'TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES, AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS. TO RELIEVE POVERTY BY PROVIDING ESSENTIAL CARE ITEMS AND PRACTICAL SUPPORT SERVICES TO INDIVIDUALS IN NEED, INCLUDING CLOTHING, FOOD, HOME ITEMS AND PERSONAL CARE. THIS WORK IS INFLUENCED BY THE CHRISTIAN FAITH, BASED ON CHRISTIAN PRINCIPLES TURNED INTO ACTIONS'

Our vision is to provide engaging, innovative & bespoke services to support & uplift the SELF BELIEF & ASPIRATIONS of vulnerable young people to 'be the best version of themselves they were created to be' - living out their God given purpose & THRIVE making a positive contribution to society #LIVEONPURPOSE.

We are an inclusive youth movement that works with young people regardless of race, religion and culture.

OUR DNA: # inspiration. Passion. excellence. generosity. authenticity & Love.

We believe in INSPIRATION: infusing creativity & innovation into our program content & delivery - see to 'be' inspirational to inspire others.

We believe in PASSION: keeping the 'WHY' at the forefront of what we do as the key motivator for impacting the lives of young people along with the communities they represent, - it is intrinsic to EVERYTHING WE DO and WHO WE ARE.

We believe in EXCELLENCE: infusing a high standard of excellence on all levels within what we do that seeks to Give 'of our best' to young people and the wider community.

We believe in GENEROSITY: modelling a 'live to give' heart attitude that defines who we are in giving young people 'a hand up not a hand out'.

We believe in AUTHENTICITY as positive role models for young people and demonstrating INTEGRITY in what we do, who we are and ensuring who we say we are - we are.

We believe in LOVE in action- demonstrating humanity at its best & practical support & kindness - giving people a hand up. We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

the world can break down barriers & restore lives.

We believe in being 'HUSTLERS OF CULTURE': seeking to be GAME CHANGERS, being intentional in mobilising young people to challenge & shaping their culture rather than it shaping them

We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

OUR BELIEFS:

We believe in the potential of young people.

We believe that every individual has the power to change.

We believe in asset based thinking - what we have got, not what we haven't got.

We believe in transformation through OPPORTUNITY & PURPOSE.

We believe in & support the spiritual, moral, cultural, and social development of young people (Ofsted SMCS January 2015 report).

We believe that the 'past doesn't have to DEFINE the future'.

We believe in a non-judgemental empathetic & inclusive approach where everyone has the same opportunities regardless of race, gender, faith, culture, social status, and political beliefs.

We believe in individual value, worth, significance & belonging.

We believe in authenticity & integrity.

We believe in 'collaborative' working which is key to effective work with young people.

We believe in our city (Stoke on Trent) and promoting positive, ethical, relational multi-agency connections.

We are a faith influenced charity - being inclusive, supporting young people of all faiths & no faith

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

OBJECTIVES AND ACTIVITIES *(continued)*

PUBLIC BENEFIT

The charity provides a benefit to the public by seeking to energise, engage and empower vulnerable young people to realise their value, reach their potential and revolutionise their world by delivering innovative programs and services to individuals, groups & the wider community being fully accessible & inclusive.

RISK MANAGEMENT

Risk assessments are carried out on new staff & volunteers who join the charity along with DBS checks for over 18s.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that 'working towards' reserves, combined with a quarterly & annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. This is also referred to in the Governance section of this report.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

ACHIEVEMENTS AND PERFORMANCE

RUBYGIRL Ft. RUFF DIAMONDZ (Rubygirl Limited) has supported approximately 1882 young people through the innovative programs & services around the area of Stoke-on-Trent through its 121 caseload support, schools workshops & community youthspace, being TheRuff&Rubyrooms, The Potteries Centre Hanley.

- We continued to drive forward & develop the thriving SOT YOUTH COLLECTIVE - now with over 72 city youth organisations working together with a common purpose demonstrating 'authentic partnership & generous leadership' through a strategic board, members network & several purpose driven projects .
- Our CEO was nominated for the "CIVIC PRIDE AWARD 'FOR THE CITY OF STOKEONTRENT At the Sentinel 'Our Heroes' award.
- Our CEO was awarded the UK Government POINTS OF LIGHT award for workwithyoungpeopleinthecommunity
- We assisted local church youth workers in the initiation of JUNCTION Christian youth network.

PROJECTS & INFORMATION: 21/22:

- Launched & developed SOUND ADVICE MUSIC STUDIO & DIGITAL SUITE based in the Ruff & Rubyrooms, Potteries centre (free for under 18 years).
- Launched DESIGN YOUR FUTURE (including 'Work it ') employability / work readiness course for NEET young people within the community @ THE RUFF & RUBYROOMS, Hanley as part of the 'YES 'CITYWIDE consortium for employability skills for NEET young people with outstanding results noted by the DWP.
- RUFF DIAMONDZ - 'work in progress'
1:1 solution focused life coaching and small group work for young men aged 13 plus.
- LIL' GEMS - Girls+Engage+Motivated=SHINE
1:1 solution focused life coaching for girls aged 13 plus.
- VIP# MY CRIB Bedroom makeovers for both girls and young males in poverty aged 13 plus
- FRESH:TOPIC BASED Interactive workshops in schools/youth establishments

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

- We established 4 new collaborators within the Community enterprise.
- We continued to operate KIDOVATION 'Stay & Play 0-7's play area' post within the enterprise .
- ARNOLD CLARKE continued to support the maintenance of the charity van & the donated 'Autonet' car has continued to operate as an eye catching marketing tool for the charity, that was wrapped & stickered up for marketing purposes by Stoke Signage & Trower's creative.
- We were a continued member of Staffs Chamber of commerce.
- We Continued to Develop The CAITLIN COLLECTION clothing range & retail area to support young girls with mental health issues & assist in suicide prevention.
- We launched the Mick Wheelan fund concept for young men struggling in addiction in conjunction with local friends & family .
- Had over 18 young people/adults participate in our VOLUNTEERING program.
- Continued to Develop partnerships with STAFFORDSHIRE POLICE to operate the PUSH bikes element of the enterprise.
- Continued to partner with WALK UK project to facilitate ex offenders on voluntary work placements within the community hub.

FINANCIAL REVIEW

The charitable activities for the period under review have resulted in a deficit of £140,663 which has been in line with the expectations of the trustees due to the reduction of funding bids being attained in the financial year. The reserves of the charity at 31 May 2022 currently stand as follows: General unrestricted funds £10,872 and restricted funds at zero.

PLANS FOR FUTURE PERIODS

The Trustees intend that the charity should continue to BE PROGRESSIVE, INNOVATIVE & CREATIVE in developing it's current activities & interventions to engage with young people along the lines already set out in the mission statement, along with associated activities to increase longevity & sustainability - including funding awards, key partnerships, local business sponsorship & potential commissioning opportunities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

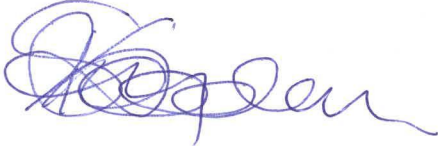
Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

The trustees' annual report was approved on 23/5/23 and signed on behalf of the board of trustees by:



Mrs K Speedman
Director

Rubygirl Limited
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rubygirl Limited

Year ended 31 May 2022

I report to the trustees on my examination of the financial statements of Rubygirl Limited ('the charity') for the year ended 31 May 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

25/5/23.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	40,205	50,906	91,111	341,391
Other trading activities	6	11,225	—	11,225	10,232
Total income		<u>51,430</u>	<u>50,906</u>	<u>102,336</u>	<u>351,623</u>
Expenditure					
Expenditure on charitable activities	7,8	74,100	168,899	242,999	243,533
Total expenditure		<u>74,100</u>	<u>168,899</u>	<u>242,999</u>	<u>243,533</u>
Net (expenditure)/income		<u>(22,670)</u>	<u>(117,993)</u>	<u>(140,663)</u>	<u>108,090</u>
Transfers between funds		4,039	(4,039)	—	—
Net movement in funds		<u>(18,631)</u>	<u>(122,032)</u>	<u>(140,663)</u>	<u>108,090</u>
Reconciliation of funds					
Total funds brought forward		29,503	122,032	151,535	43,445
Total funds carried forward		<u>10,872</u>	<u>—</u>	<u>10,872</u>	<u>151,535</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Position
31 May 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	13		12,713	19,071
Current assets				
Cash at bank and in hand		394		133,664
Creditors: amounts falling due within one year	14	2,235		1,200
Net current liabilities			(1,841)	132,464
Total assets less current liabilities			10,872	151,535
Net assets			10,872	151,535
Funds of the charity				
Restricted funds			—	122,032
Unrestricted funds			10,872	29,503
Total charity funds	15		10,872	151,535

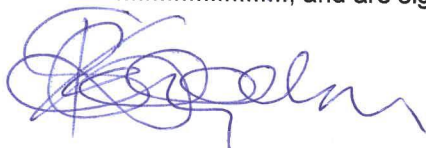
For the year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23/5/23, and are signed on behalf of the board by:



Mrs K Speedman
Director

The notes on pages 12 to 21 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The RUFF & RUBYROOMS, Units 157/258, INTU Potteries, Quadrant Road, Hanley, Stoke on Trent, ST1 1PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and as such has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General Funds	29,254	—	29,254
Donation VIP	9,225	—	9,225
Stoke-on-Trent CC	100	—	100
Gift Aid Tax Reclaimed	1,416	—	1,416

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Big Lottery Fund (Restricted)	—	—	—
Crime Commissioners	—	—	—
School services	210	—	210
Government grants	—	—	—
BBC Children In Need	—	32,862	32,862
Hilden Trust VC Wage Booster	—	—	—
Covid Lottery	—	—	—
Community Fund/PCC	—	—	—
Staff Com Fund /TIF	—	50	50
Comic Relief/Groundwork Fund	—	—	—
LEX	—	—	—
Kickstart	—	7,994	7,994
YMCA	—	10,000	10,000
	<u>40,205</u>	<u>50,906</u>	<u>91,111</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Funds	20,026	25	20,051
Donation VIP	11,214	—	11,214
Stoke-on-Trent CC	2,000	19,648	21,648
Gift Aid Tax Reclaimed	—	—	—
Grants			
Big Lottery Fund (Restricted)	—	87,646	87,646
Crime Commissioners	—	2,000	2,000
School services	—	—	—
Government grants	21,595	—	21,595
BBC Children In Need	—	35,832	35,832
Hilden Trust VC Wage Booster	—	5,000	5,000
Covid Lottery	69,611	—	69,611
Community Fund/PCC	1,250	—	1,250
Staff Com Fund /TIF	2,710	5,000	7,710
Comic Relief/Groundwork Fund	4,000	—	4,000
LEX	—	53,834	53,834
Kickstart	—	—	—
YMCA	—	—	—
	<u>132,406</u>	<u>208,985</u>	<u>341,391</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Enterprise Shop Income	<u>11,225</u>	<u>11,225</u>	<u>10,232</u>	<u>10,232</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Direct Charitable Activities	<u>74,100</u>	<u>168,899</u>	<u>242,999</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Direct Charitable Activities	<u>137,772</u>	<u>105,761</u>	<u>243,533</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Direct Charitable Activities	<u>242,999</u>	<u>242,999</u>	<u>243,533</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>6,358</u>	<u>5,530</u>

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>116,627</u>	<u>168,818</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

11. Staff costs *(continued)*

The average head count of employees during the year was 17 (2021: 29). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of full time staff	5	7
Number of part time staff	12	22
	<u>17</u>	<u>29</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The wages and salaries shown in the financial statements contains an amount of £3,432, paid to one of the trustees employed by the company in their role as project manager.

No other trustee has been paid remuneration or received other benefits from employment with the charity or a related entity.

13. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 June 2021 and 31 May 2022	<u>13,247</u>	<u>14,525</u>	<u>27,772</u>
Depreciation			
At 1 June 2021	3,312	5,389	8,701
Charge for the year	3,046	3,312	6,358
At 31 May 2022	<u>6,358</u>	<u>8,701</u>	<u>15,059</u>
Carrying amount			
At 31 May 2022	<u>6,889</u>	<u>5,824</u>	<u>12,713</u>
At 31 May 2021	<u>9,935</u>	<u>9,136</u>	<u>19,071</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>2,235</u>	<u>1,200</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 June 2021	Income	Expenditure	Transfers	At 31 May 2022
	£	£	£	£	£
General Funds	<u>29,503</u>	<u>51,430</u>	<u>(74,100)</u>	<u>4,039</u>	<u>10,872</u>

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
General Funds	<u>24,637</u>	<u>142,638</u>	<u>(137,772)</u>	<u>—</u>	<u>29,503</u>

Restricted funds

	At 1 June 2021	Income	Expenditure	Transfers	At 31 May 2022
	£	£	£	£	£
Restricted Fund	<u>122,032</u>	<u>50,906</u>	<u>(168,899)</u>	<u>(4,039)</u>	<u>—</u>

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
Restricted Fund	<u>18,808</u>	<u>208,985</u>	<u>(105,761)</u>	<u>—</u>	<u>122,032</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2022

15. Analysis of charitable funds (continued)

	1 Apr 2021	Income	Expenditure	Transfers	31 May 2022
	£	£	£	£	£
Big Lottery Fund	39,592	—	(35,553)	(4,039)	—
Lottery underspend	4	—	(4)	—	—
BBC Children in Need	17,489	32,862	(50,351)	—	—
TIF Fund	3,970	50	(4,020)	—	—
Rotary	2	—	(2)	—	—
Stoke-on-Trent CC	17,148	—	(17,148)	—	—
LEX	41,442	—	(41,442)	—	—
Hilden Trust	2,385	—	(2,385)	—	—
Kickstart	—	7,994	(7,994)	—	—
YMCA	—	10,000	(10,000)	—	—
Total	122,032	50,906	(168,899)	(4,039)	—

	1 Apr 2020	Income	Expenditure	Transfers	31 May 2021
	£	£	£	£	£
Big Lottery Fund	14,016	87,646	(62,070)	—	39,592
Lottery underspend	583	25	(604)	—	4
BBC Children in Need	—	35,832	(18,343)	—	17,489
TIF Fund	—	5,000	(1,030)	—	3,970
Crime Commissioners	—	2,000	(2,000)	—	—
Awards for All	4,117	—	(4,117)	—	—
Rotary	92	—	(90)	—	2
Stoke-on-Trent CC	—	19,648	(2,500)	—	17,148
LEX	—	53,834	(12,392)	—	41,442
Hilden Trust	—	5,000	(2,615)	—	2,385
Total	18,808	208,985	(105,761)	—	122,032

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
	£	£	£
Tangible fixed assets	12,713	—	12,713
Current assets	394	—	394
Creditors less than 1 year	(2,235)	—	(2,235)
Net assets	10,872	—	10,872

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
	£	£	£
Tangible fixed assets	19,071	—	19,071
Current assets	10,432	122,032	132,464
Creditors less than 1 year	—	—	—
Net assets	29,503	122,032	151,535

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

17. Financial instruments

The company currently holds no financial instruments.

Rubygirl Limited
Company Limited by Guarantee
Management Information
Year ended 31 May 2022

The following pages do not form part of the financial statements.

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 May 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
General Funds	29,254	20,051
Donation VIP	9,225	11,214
Stoke-on-Trent CC	100	21,648
Gift Aid Tax Reclaimed	1,416	—
Big Lottery Fund (Restricted)	—	87,646
Crime Commissioners	—	2,000
School services	210	—
Government grants	—	21,595
BBC Children In Need	32,862	35,832
Hilden Trust VC Wage Booster	—	5,000
Covid Lottery	—	69,611
Community Fund/PCC	—	1,250
Staff Com Fund /TIF	50	7,710
Comic Relief/Groundwork Fund	—	4,000
LEX	—	53,834
Kickstart	7,994	—
YMCA	10,000	—
	<u>91,111</u>	<u>341,391</u>
 Other trading activities		
Enterprise Shop Income	<u>11,225</u>	<u>10,232</u>
 Total income	 <u><u>102,336</u></u>	 <u><u>351,623</u></u>

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 May 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Purchases	59,101	20,862
Wages and salaries	116,627	168,818
Repairs and maintenance	—	330
Insurance	2,372	2,016
Other establishment	10,807	5,993
Other motor/travel costs	7,176	2,976
Legal and professional fees	1,804	3,262
Telephone	5,474	6,842
Other office costs	5,092	5,079
Depreciation	6,358	5,530
Advertising / Promotional	2,024	4,069
Bank Charges	193	827
Workshop / Events	3,816	1,865
Staff welfare and training	6,298	4,208
Consultancy & professional	15,857	10,856
	<u>242,999</u>	<u>243,533</u>
Total expenditure	<u>242,999</u>	<u>243,533</u>
Net (expenditure)/income	<u>(140,663)</u>	<u>108,090</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2022

	2022 £	2021 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Purchases	59,101	20,862
Wages and salaries	116,627	168,818
Repairs and maintenance	—	330
Insurance	2,372	2,016
Other establishment	10,807	5,993
Motor and travel costs	7,176	2,976
Legal and professional fees	1,804	3,262
Telephone	5,474	6,842
Other office costs	5,092	5,079
Depreciation	6,358	5,530
Advertising and promotional	2,024	4,069
Bank charges	193	827
Workshops and events	3,816	1,865
Staff welfare and training	6,298	4,208
Consultancy & professional	15,857	10,856
	<u>242,999</u>	<u>243,533</u>
Expenditure on charitable activities	<u><u>242,999</u></u>	<u><u>243,533</u></u>

RUBYGIRL LIMITED

England & Wales - Charity number 1153387

Accounts

COMPANY REGISTRATION NUMBER: 08512075
CHARITY REGISTRATION NUMBER: 1153387

Rubygirl Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2021

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Rubygirl Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22
Notes to the detailed statement of financial activities	24

Rubygirl Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Rubygirl Limited
Charity registration number	1153387
Company registration number	08512075
Principal office and registered office	The RUFF & RUBYROOMS Units 157/258 INTU Potteries Quadrant Road Hanley, Stoke on Trent ST1 1PS

DIRECTORS

Mrs K Speedman	(Appointed 22 February 2022)
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TRUSTEES

Mrs K Speedman	(Appointed 23 September 2020)
Mrs A Stonier	
Ms K Zdrodowski	(Retired 29 September 2020)
Mrs J Sproston	
Mrs C Roberts	(Retired 30 August 2021)
Mrs V Gwynne	(Retired 25 November 2021)

Independent examiner	Mr G Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by its memorandum and articles of association and was incorporated on 1st May 2013 as amended by special resolution at Companies House on 7th August 2013, and registered with the Charity Commission on 14th August 2013.

New Trustees are elected by the Rubygirl Ltd Directors. Rubygirl Ltd operates a Trustee handbook (a progressive working document being an overview into the work & life of the charity), along with an induction process building connections with 'ground level' staff through 1:1 meet & greets along with project visits where relational connections can be fostered - also encouraged to engage with the charity commission website in observing & taking on board the duties, powers and responsibilities in accordance with Trustee guidance.

The charity currently operates with 7 trustees (voting) from a variety of backgrounds demonstrating experience & expertise in project management, business, education, finance & youthwork. This operates with quarterly meetings & an annual strategy day working alongside a small core team (non voting) who are responsible for bringing creativity & vision to the development & progression of the charity in line with our core values, aims & objectives. This team may present the Trustees (Directors) with concepts and strategies which then they would evaluate, assess & vote on whether they were in line with the ethos & values of the charity's work.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT:

RUFF & RUBY YOUTH CHARITY (known legally as Rubygirl Ltd):

'RUFF & RUBY' URBAN YOUTH CHARITY (RUBYGIRL ft. RUFF DIAMONDZ) seeks to ENERGISE, ENGAGE and EMPOWER vulnerable young people to REALISE their value, REACH their potential, RE:FRAME their world & RE:PURPOSE their generation by delivering innovative programs and services that promote positive self worth & aspirations, along with infusing purpose & providing 'opportunities for change'.

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

'TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF EDUCATIONAL AND OTHER ACTIVITIES, AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS. TO RELIEVE POVERTY BY PROVIDING ESSENTIAL CARE ITEMS AND PRACTICAL SUPPORT SERVICES TO INDIVIDUALS IN NEED, INCLUDING CLOTHING, FOOD, HOME ITEMS AND PERSONAL CARE. THIS WORK IS INFLUENCED BY THE CHRISTIAN FAITH, BASED ON CHRISTIAN PRINCIPLES TURNED INTO ACTIONS'

Our vision is to provide engaging, innovative & bespoke services to support & uplift the SELF BELIEF & ASPIRATIONS of vulnerable young people to 'be the best version of themselves they were created to be' - living out their God given purpose & THRIVE making a positive contribution to society #LIVEONPURPOSE.

We are an inclusive youth movement that works with young people regardless of race, religion and culture.

OUR DNA: # inspiration. Passion. excellence. generosity. authenticity & Love.

We believe in INSPIRATION: infusing creativity & innovation into our program content & delivery - see to 'be' inspirational to inspire others.

We believe in PASSION: keeping the 'WHY' at the forefront of what we do as the key motivator for impacting the lives of young people along with the communities they represent, - it is intrinsic to EVERYTHING WE DO and WHO WE ARE.

We believe in EXCELLENCE: infusing a high standard of excellence on all levels within what we do that seeks to Give 'of our best' to young people and the wider community.

We believe in GENEROSITY: modelling a 'live to give' heart attitude that defines who we are in giving young people 'a hand up not a hand out'.

We believe in AUTHENTICITY as positive role models for young people and demonstrating INTEGRITY in what we do, who we are and ensuring who we say we are - we are.

We believe in LOVE in action- demonstrating humanity at its best & practical support & kindness - giving people a hand up. We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

the world can break down barriers & restore lives.

We believe in being 'HUSTLERS OF CULTURE': seeking to be GAME CHANGERS, being intentional in mobilising young people to challenge & shaping their culture rather than it shaping them

We believe in the reality that 'LOVE WINS OUT': that love as the strongest force in the world can break down barriers & restore lives.

OUR BELIEFS:

We believe in the potential of young people.

We believe that every individual has the power to change.

We believe in asset based thinking - what we have got not what we haven't got.

We believe in transformation through OPPORTUNITY & PURPOSE.

We believe in & support the spiritual, moral, cultural, and social development of young people (Ofsted SMCS January 2015 report).

We believe that the 'past doesn't have to DEFINE the future'.

We believe in a non-judgemental empathetic & inclusive approach where everyone has the same opportunities regardless of race, gender, faith, culture, social status, and political beliefs.

We believe in individual value, worth, significance & belonging.

We believe in authenticity & integrity.

We believe in 'collaborative' working which is key to effective work with young people.

We believe in our city (Stoke on Trent) and promoting positive, ethical, relational multi-agency connections.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

OBJECTIVES AND ACTIVITIES *(continued)*

PUBLIC BENEFIT

The charity provides a benefit to the public by seeking to energise, engage and empower vulnerable young people to realise their value, reach their potential and revolutionise their world by delivering innovative programs and services to individuals, groups & the wider community being fully accessible & inclusive.

RISK MANAGEMENT

Risk assessments are carried out on new staff & volunteers who join the charity along with DBS checks for over 18s.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that 'working towards' reserves, combined with a quarterly & annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. This is also referred to in the Governance section of this report.

The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

ACHIEVEMENTS AND PERFORMANCE

#THIS IS HOW WE ROLL #PROGRESSION NOT PERFECTION

RUBYGIRL Ft. RUFF DIAMONDZ (Rubygirl Limited) has supported approximately 1035 through the innovative programs & services around the area of Stoke-on-Trent through its 121 caseload support, covid emergency relief support (door step doorstep /TLC poverty tub work Christmas giveaway), workshops & community youth space being TheRuff&Rubyrooms, ThePotteriescentreHanley.

- We WON 2 AWARDS in this financial year being the 'SME Midlands enterprise awards for the MOST EMPOWERING YOUTH CHARITY 2021 & the Corporate vision small business awards for 'YOUTH EMPOWERMENT UK 2021
- We 'gifted' some of our CEO's time as a 'visionary' within the city to birth & develop the now fast growing SOT YOUTH COLLECTIVE - now with over 58 city youth organisations working together with a common purpose demonstrating 'authentic partnership & generous leadership'. As part of this we attained funds for a digital suite as part of the 'ENDZ:ST1 vision

20/21 PROJECTS & INFORMATION:

- RUFF DIAMONDZ - 'work in progress'
1:1 solution focused life coaching and small group work for young men aged 13 plus.
- LIL' GEMS - Girls+Engage+Motivated=SHINE
1:1 solution focused life coaching for girls aged 13 plus.
- VIP# MY CRIB Bedroom makeovers for both girls and young males in poverty aged 13 plus with outstanding feedback from social services & city professionals, also being featured in the local press regarding this project.
- FRESH:TOPIC BASED Interactive workshops in schools/youth establishments for mixed genders.
- FUTURE YOU (Design your future & 'Work it ') employability /work readiness skills within local high schools, colleges & community @ THE RUFF & RUBYROOMS, Hanley, The Potteries centre
- LEX: 'Made by life' lived experience program to foster lived experience within our charity, but also on a citywide level.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

ACHIEVEMENTS AND PERFORMANCE *(continued)*

We attained CHILDREN IN NEED/YOUTH FOUNDATIONS FUNDING for the aforementioned 'DESIGN YOUR FUTURE' & LOTTERY FUNDING FOR OUR 'LEX': MADE BY LIFE' LIVED EXPERIENCE PROGRAM.

We also achieved 2nd year CHILDREN IN NEED continuation funding for the WORTHY part of our Lil' Gems girls program, along with The Hilden Trust & other small 'community' pots for our covid response / rescue ongoing work with young people. We also saw the end of our 'reaching communities' 2 year follow on funding come to an end in May 2021.

- We launched RE:FRESH CAFÉ on the shopping centre Mall as an extension to our café within our community hub with BBCTV'S BECKY WOOD.
- We established 3 new collaborators within the Community enterprise.
- We re-launched KIDOVATION 'Stay & Play 0-7's playarea' post COVID re-opening within the enterprise.
- ARNOLD CLARKE continued to support the maintenance of the charity van & the donated Autonet car was wrapped & stickered up for marketing purposes by Stoke Signage & Trower's creative.
- We were a continued member of Staffs Chamber of commerce.
- We were chosen by AMAZON to be their local charity.
- We Continued to Develop The CAITLIN COLLECTION clothing range & retail area to support young girls with mental health issues & assist in suicide prevention.
- Had over 15 young people/adults participate in our VOLUNTEERING program.
- Continued to Develop partnerships with STAFFORDSHIRE POLICE to operate the PUSH bikes element of the enterprise.
- Continued to partner with WALK UK project to facilitate ex offenders on voluntary work placements within the community hub.

FINANCIAL REVIEW

The charitable activities for the period under review have resulted in a surplus of £108,090 which has been in line with the expectations of the trustees due to funding bids being attained but not spent in the financial year.

The trustees feel that, should operating circumstances remain the same during the next financial period, then a surplus should again result.

The reserves of the charity at 31 May 2021 currently stand as follows: General unrestricted funds £29,503 and restricted funds £122,032.

Rubygirl Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 May 2021

PLANS FOR FUTURE PERIODS

The Trustees intend that the charity should continue to BE PROGRESSIVE, INNOVATIVE & CREATIVE in developing its current activities & interventions to engage with young people along the lines already set out in the mission statement, along with associated activities to increase longevity & sustainability - including funding awards, key partnerships, local business sponsorship & potential commissioning opportunities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29/3/22 and signed on behalf of the board of trustees by:



Mrs K Speedman
Director

Rubygirl Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rubygirl Limited

Year ended 31 May 2021

I report to the trustees on my examination of the financial statements of Rubygirl Limited ('the charity') for the year ended 31 May 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('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

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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Rubygirl Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rubygirl Limited *(continued)*

Year ended 31 May 2021

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.



Mr G Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

30/3/22

Rubygirl Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	132,406	208,985	341,391	161,131
Other trading activities	6	10,232	—	10,232	18,046
Total income		<u>142,638</u>	<u>208,985</u>	<u>351,623</u>	<u>179,177</u>
Expenditure					
Expenditure on charitable activities	7,8	137,772	105,761	243,533	160,719
Total expenditure		<u>137,772</u>	<u>105,761</u>	<u>243,533</u>	<u>160,719</u>
Net income and net movement in funds		<u>4,866</u>	<u>103,224</u>	<u>108,090</u>	<u>18,458</u>
Reconciliation of funds					
Total funds brought forward		24,637	18,808	43,445	24,987
Total funds carried forward		<u>29,503</u>	<u>122,032</u>	<u>151,535</u>	<u>43,445</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Statement of Financial Position
31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	18,071	12,419
Current assets			
Cash at bank and in hand		133,864	31,626
Creditors: amounts falling due within one year	14	1,200	-
Net current assets		132,664	31,626
Total assets less current liabilities		151,535	43,445
Net assets		151,535	43,445
Funds of the charity			
Restricted funds		122,032	18,508
Unrestricted funds		29,503	24,937
Total charity funds	16	151,535	43,445

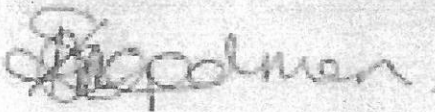
For the year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 29/3/22, and are signed on behalf of the board by:



Mrs K. Spedman
Director

The notes on pages 13 to 20 form part of these financial statements.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The RUFF & RUBYROOMS, Units 157/258, INTU Potteries, Quadrant Road, Hanley, Stoke on Trent, ST1 1PS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a company limited by guarantee and as such has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General Funds	20,026	25	20,051
Donation VIP	11,214	—	11,214
Stoke-on-Trent CC	2,000	19,648	21,648
Gift Aid Tax Reclaimed	—	—	—

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2021

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Big Lottery Fund (Restricted)	—	87,646	87,646
Crime Commissioners	—	2,000	2,000
Tenacious	—	—	—
School services	—	—	—
Government grants	21,595	—	21,595
BBC Children In Need	—	35,832	35,832
Hilden Trust VC Wage Booster	—	5,000	5,000
Covid Lottery	69,611	—	69,611
Community Fund/PCC	1,250	—	1,250
Staff Com Fund /TIF	2,710	5,000	7,710
Comic Relief/Groundwork Fund	4,000	—	4,000
LEX	—	53,834	53,834
	<u>132,406</u>	<u>208,985</u>	<u>341,391</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General Funds	60,216	—	60,216
Donation VIP	—	—	—
Stoke-on-Trent CC	—	—	—
Gift Aid Tax Reclaimed	2,178	—	2,178

Grants			
Big Lottery Fund (Restricted)	—	87,646	87,646
Crime Commissioners	—	2,000	2,000
Tenacious	—	750	750
School services	1,000	—	1,000
Government grants	—	7,341	7,341
BBC Children In Need	—	—	—
Hilden Trust VC Wage Booster	—	—	—
Covid Lottery	—	—	—
Community Fund/PCC	—	—	—
Staff Com Fund /TIF	—	—	—
Comic Relief/Groundwork Fund	—	—	—
LEX	—	—	—
	<u>63,394</u>	<u>97,737</u>	<u>161,131</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Enterprise Shop Income	<u>10,232</u>	<u>10,232</u>	<u>18,046</u>	<u>18,046</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Activities	<u>137,772</u>	<u>105,761</u>	<u>243,533</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Charitable Activities	<u>67,615</u>	<u>93,104</u>	<u>160,719</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Direct Charitable Activities	<u>243,533</u>	<u>243,533</u>	<u>160,719</u>

9. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>5,530</u>	<u>1,413</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>960</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	<u>168,818</u>	<u>104,181</u>

The average head count of employees during the year was 29 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of full time staff	<u>7</u>	<u>5</u>
Number of part time staff	<u>22</u>	<u>8</u>
	<u>29</u>	<u>13</u>

Rubygirl Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2021

11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 June 2020	13,247	2,343	15,590
Additions	—	12,182	12,182
At 31 May 2021	<u>13,247</u>	<u>14,525</u>	<u>27,772</u>
Depreciation			
At 1 June 2020	828	2,343	3,171
Charge for the year	2,484	3,046	5,530
At 31 May 2021	<u>3,312</u>	<u>5,389</u>	<u>8,701</u>
Carrying amount			
At 31 May 2021	<u>9,935</u>	<u>9,136</u>	<u>19,071</u>
At 31 May 2020	<u>12,419</u>	<u>—</u>	<u>12,419</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,200</u>	<u>—</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
General Funds	<u>24,637</u>	<u>142,638</u>	<u>(137,772)</u>	<u>—</u>	<u>29,503</u>
	At 1 June 2019 £	Income £	Expenditure £	Transfers £	At 31 May 2020 £
General Funds	<u>7,682</u>	<u>81,440</u>	<u>(67,615)</u>	<u>3,130</u>	<u>24,637</u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

15. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
Restricted Fund	18,808	208,985	(105,761)	—	122,032

	At 1 June 2019	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£	£
Restricted Fund	17,305	97,737	(93,104)	(3,130)	18,808

	31/05/2020	Income	Expenditure	Transfers	31/05/2021
	£	£	£	£	£
Big Lottery Fund	14,016	87,646	(62,070)	—	39,592
Lottery underspend	583	25	(604)	—	4
BBC Children in Need	—	35,832	(18,343)	—	17,489
TIF Fund	—	5,000	(1,030)	—	3,970
Crime Commissioners	—	2,000	(2,000)	—	—
Awards for All	4,117	—	(4,117)	—	—
Rotary	92	—	(90)	—	2
Stoke-on-Trent CC	—	19,648	(2,500)	—	17,148
LEX	—	53,834	(12,392)	—	41,442
Hilden Trust	—	5,000	(2,615)	—	2,385
	18,808	208,985	(105,761)	—	122,032

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	19,071	—	19,071
Current assets	10,432	122,032	132,464
Net assets	29,503	122,032	151,535

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	12,419	—	12,419
Current assets	12,218	18,808	31,026
Net assets	24,637	18,808	43,445

17. Financial instruments

The company currently holds no financial instruments.

Rubygirl Limited
Company Limited by Guarantee
Management Information
Year ended 31 May 2021

The following pages do not form part of the financial statements.

Rubygirl Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
General Funds	20,051	60,216
Donation VIP	11,214	—
Stoke-on-Trent CC	21,648	—
Gift Aid Tax Reclaimed	—	2,178
Big Lottery Fund (Restricted)	87,646	87,646
Crime Commissioners	2,000	2,000
Tenacious	—	750
School services	—	1,000
Government grants	21,595	7,341
BBC Children In Need	35,832	—
Hilden Trust VC Wage Booster	5,000	—
Covid Lottery	69,611	—
Community Fund/PCC	1,250	—
Staff Com Fund /TIF	7,710	—
Comic Relief/Groundwork Fund	4,000	—
LEX	53,834	—
	<u>341,391</u>	<u>161,131</u>
Other trading activities		
Enterprise Shop Income	10,232	18,046
	<u>10,232</u>	<u>18,046</u>
Total income	<u>351,623</u>	<u>179,177</u>

Rubygirl Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities *(continued)*
Year ended 31 May 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	20,862	14,696
Wages and salaries	168,818	104,181
Repairs and maintenance	330	1,437
Insurance	2,016	2,126
Other establishment	5,993	10,367
Other motor/travel costs	2,976	5,761
Legal and professional fees	3,262	1,140
Telephone	6,842	5,545
Other office costs	5,079	3,082
Depreciation	5,530	1,413
Advertising / Promotional	4,069	4,196
Bank Charges	827	707
Workshop / Events	1,865	3,557
Staff welfare and training	4,208	2,511
Consultancy & professional	10,856	—
	<u>243,533</u>	<u>160,719</u>
 Total expenditure	 <u><u>243,533</u></u>	 <u><u>160,719</u></u>
 Net income	 <u><u>108,090</u></u>	 <u><u>18,458</u></u>

Rubygirl Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 May 2021

	2021 £	2020 £
Expenditure on charitable activities		
Direct Charitable Activities		
<i>Activities undertaken directly</i>		
Purchases	20,862	14,696
Wages and salaries	168,818	104,181
Repairs and maintenance	330	1,437
Insurance	2,016	2,126
Other establishment	5,993	10,367
Motor and travel costs	2,976	5,761
Legal and professional fees	3,262	1,140
Telephone	6,842	5,545
Other office costs	5,079	3,082
Depreciation	5,530	1,413
Advertising and promotional	4,069	4,196
Bank charges	827	707
Workshops and events	1,865	3,557
Staff welfare and training	4,208	2,511
Consultancy & professional	10,856	—
	<u>243,533</u>	<u>160,719</u>
Expenditure on charitable activities	<u><u>243,533</u></u>	<u><u>160,719</u></u>