

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>