

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales · Charity number 1162689

Details

Other names REFUGEE CLOTHING RELIEF

Status Registered

Legal form Other

Registered 2015-07-16

Register [View on the Charity Commission register](#)

Contact

Address 11 Lechlade Close
Redditch
B98 8RN

Phone 07963129180

Activities

Objects: FOR THE PUBLIC BENEFIT THE RELIEF AND ASSISTANCE OF THOSE IN NEED BY REASON OF FINANCIAL HARDSHIP AND, IN PARTICULAR, THE PROVISION OF WARM CLOTHING, BEDDING AND PERSONAL ITEMS FOR THE RELIEF OF IMPOVERISHED PEOPLE, INCLUDING THOSE OF JEWISH AND OTHER ETHNIC ORIGINS, LIVING IN INTEMPERATE CLIMATES OR HOSTILE ENVIRONMENTS AROUND THE WORLD.

Activities: the relief and assistance of those in need by reason of financial hardship and, in particular, the provision of warm clothing, bedding and personal items for the relief of impoverished people, including those of Jewish and other ethnic origins, living in intemperate climates or hostile environments around the world.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Belarus
- Israel
- Moldova
- Sierra Leone
- Ukraine

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£50,795	£35,828	-	-
2023-12-31	£27,590	£42,417	-	-
2022-12-31	£33,857	£39,295	-	-
2021-12-31	£43,045	£53,410	-	-
2020-12-31	£75,799	£42,680	-	-

Trustees

Name	Role	Appointed
CLIVE MARTIN	Chair	2017-07-01
Alison Margaret Mander		2025-10-13
Carolyn Martin		2018-01-12
Christopher John Mander		2019-10-01
Robert Ian Bache		2019-10-01

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales - Charity number 1162689

Accounts

Charity registration number: 1162689

Christadelphian Jewish Clothing Relief

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Christadelphian Jewish Clothing Relief

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Christadelphian Jewish Clothing Relief

Reference and Administrative Details

Trustees	Mr C Martin Mr P Hale Mrs E Hale Mrs C Martin Mr C Mander Mr R Bache
Charity Registration Number	1162689
Independent Examiner	David Bezant BA FCCA Buckler Spencer Ltd Old Police Station Church Street Swadlincote DE11 8LN

Christadelphian Jewish Clothing Relief

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.


Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 13/10/25 and signed on its behalf by:



Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18/10/25 and signed on its behalf by:



Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Independent Examiner's Report to the trustees of Christadelphian Jewish Clothing Relief

I report to the trustees on my examination of the accounts of Christadelphian Jewish Clothing Relief for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Christadelphian Jewish Clothing Relief you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Christadelphian Jewish Clothing Relief's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Christadelphian Jewish Clothing Relief as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
David Bezant BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

Date: 16-10-25

Christadelphian Jewish Clothing Relief

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		50,795	50,795
Total income		<u>50,795</u>	<u>50,795</u>
Expenditure on:			
Charitable activities		(35,828)	(35,828)
Total expenditure		<u>(35,828)</u>	<u>(35,828)</u>
Net income		<u>14,967</u>	<u>14,967</u>
Net movement in funds		14,967	14,967
Reconciliation of funds			
Total funds brought forward		<u>49,812</u>	<u>49,812</u>
Total funds carried forward	8	<u>64,779</u>	<u>64,779</u>
		Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		27,590	27,590
Total income		<u>27,590</u>	<u>27,590</u>
Expenditure on:			
Charitable activities		(42,417)	(42,417)
Total expenditure		<u>(42,417)</u>	<u>(42,417)</u>
Net expenditure		<u>(14,827)</u>	<u>(14,827)</u>
Net movement in funds		(14,827)	(14,827)
Reconciliation of funds			
Total funds brought forward		<u>64,639</u>	<u>64,639</u>
Total funds carried forward	8	<u>49,812</u>	<u>49,812</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 8.


The notes on pages 7 to 10 form an integral part of these financial statements.

Christadelphian Jewish Clothing Relief

(Registration number: 1162689)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	6	65,199	50,232
Creditors: Amounts falling due within one year	7	<u>(420)</u>	<u>(420)</u>
Net assets		<u>64,779</u>	<u>49,812</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>64,779</u>	<u>49,812</u>
Total funds	8	<u>64,779</u>	<u>49,812</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on ~~13/10/24~~ and signed on their behalf by:


Mr R Eache
Trustee

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Christadelphian Jewish Clothing Relief meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	50,765	50,765
Gifts in kind	30	30
Total for 2024	50,795	50,795
Total for 2023	27,590	27,590

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		35,828	35,828
Total for 2023		42,417	42,417

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>65,199</u>	<u>50,232</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>420</u>	<u>420</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted				
General	<u>49,812</u>	<u>50,795</u>	<u>(35,828)</u>	<u>64,779</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted				
General	<u>64,639</u>	<u>27,590</u>	<u>(42,417)</u>	<u>49,812</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	65,199	65,199
Current liabilities	<u>(420)</u>	<u>(420)</u>
Total net assets	<u>64,779</u>	<u>64,779</u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	50,232	50,232
Current liabilities	<u>(420)</u>	<u>(420)</u>
Total net assets	<u>49,812</u>	<u>49,812</u>

10 Related party transactions

Christadelphian Jewish Clothing Relief

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>50,795</u>	<u>27,590</u>
Total income	<u>50,795</u>	<u>27,590</u>
Expenditure on:		
Charitable activities	<u>(35,828)</u>	<u>(42,417)</u>
Total expenditure	<u>(35,828)</u>	<u>(42,417)</u>
Net income/(expenditure)	<u>14,967</u>	<u>(14,827)</u>
Net movement in funds	14,967	(14,827)
Reconciliation of funds		
Total funds brought forward	<u>49,812</u>	<u>64,639</u>
Total funds carried forward	<u><u>64,779</u></u>	<u><u>49,812</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>50,795</u>	<u>27,590</u>
Total income	<u>50,795</u>	<u>27,590</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(35,828)</u>	<u>(42,417)</u>
Total expenditure	<u>(35,828)</u>	<u>(42,417)</u>
Net income/(expenditure)	<u>14,967</u>	<u>(14,827)</u>
Net movement in funds	14,967	(14,827)
Reconciliation of funds		
Total funds brought forward	<u>49,812</u>	<u>64,639</u>
Total funds carried forward	<u><u>64,779</u></u>	<u><u>49,812</u></u>

This page does not form part of the statutory financial statements.

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	50,765	27,590
Recycling	30	-
	<u>50,795</u>	<u>27,590</u>
<i>Charitable activities</i>		
Wool	(4,413)	(3,831)
Packaging	(4,848)	(5,073)
Garments	(18,209)	(15,122)
Transport	(5,050)	(15,882)
Rent	(1,200)	(1,200)
Repairs and renewals	(909)	(156)
Sundry expenses	(849)	(803)
Accountancy fees	(350)	(350)
	<u>(35,828)</u>	<u>(42,417)</u>

This page does not form part of the statutory financial statements.

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales - Charity number 1162689

Accounts

Charity registration number: 1162689

Christadelphian Jewish Clothing Relief

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Christadelphian Jewish Clothing Relief

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Christadelphian Jewish Clothing Relief

Reference and Administrative Details

Trustees	Mr C Martin Mr P Hale Mrs E Hale Mrs C Martin Mr C Mander Mr R Bache
Charity Registration Number	1162689
Independent Examiner	David Bezant BA FCCA Buckler Spencer Ltd Old Police Station Church Street Swadlincote DE11 8LN

Christadelphian Jewish Clothing Relief

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

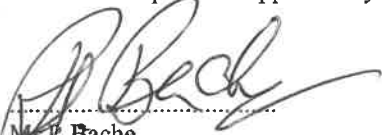
Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 28/01/24 and signed on its behalf by:


.....
Mr K Bache
Trustee

Christadelphian Jewish Clothing Relief

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28/10/24 and signed on its behalf by:


.....
Mr R. Baché
Trustee

Christadelphian Jewish Clothing Relief

Independent Examiner's Report to the trustees of Christadelphian Jewish Clothing Relief

I report to the trustees on my examination of the accounts of Christadelphian Jewish Clothing Relief for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Christadelphian Jewish Clothing Relief you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christadelphian Jewish Clothing Relief's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Christadelphian Jewish Clothing Relief as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Bezzant BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

Date: 6-11-24

Christadelphian Jewish Clothing Relief

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		<u>27,590</u>	<u>27,590</u>
Total income		<u>27,590</u>	<u>27,590</u>
Expenditure on:			
Charitable activities		<u>(42,417)</u>	<u>(42,417)</u>
Total expenditure		<u>(42,417)</u>	<u>(42,417)</u>
Net expenditure		<u>(14,827)</u>	<u>(14,827)</u>
Net movement in funds		(14,827)	(14,827)
Reconciliation of funds			
Total funds brought forward		<u>64,639</u>	<u>64,639</u>
Total funds carried forward	8	<u>49,812</u>	<u>49,812</u>
		Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		<u>33,857</u>	<u>33,857</u>
Total income		<u>33,857</u>	<u>33,857</u>
Expenditure on:			
Charitable activities		<u>(39,295)</u>	<u>(39,295)</u>
Total expenditure		<u>(39,295)</u>	<u>(39,295)</u>
Net expenditure		<u>(5,438)</u>	<u>(5,438)</u>
Net movement in funds		(5,438)	(5,438)
Reconciliation of funds			
Total funds brought forward		<u>70,077</u>	<u>70,077</u>
Total funds carried forward	8	<u>64,639</u>	<u>64,639</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 8.

Christadelphian Jewish Clothing Relief

(Registration number: 1162689)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	6	50,232	66,139
Creditors: Amounts falling due within one year	7	<u>(420)</u>	<u>(1,500)</u>
Net assets		<u>49,812</u>	<u>64,639</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>49,812</u>	<u>64,639</u>
Total funds	8	<u>49,812</u>	<u>64,639</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 28/10/24 and signed on their behalf by:


.....
Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Christadelphian Jewish Clothing Relief meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	27,590	27,590
Total for 2023	<u>27,590</u>	<u>27,590</u>
Total for 2022	<u>33,857</u>	<u>33,857</u>

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
	Note	
Governance costs	42,417	42,417
Total for 2022	<u>39,295</u>	<u>39,295</u>

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>50,232</u>	<u>66,139</u>

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>420</u>	<u>1,500</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted				
General	<u>64,639</u>	<u>27,590</u>	<u>(42,417)</u>	<u>49,812</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	<u>70,077</u>	<u>33,857</u>	<u>(39,295)</u>	<u>64,639</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Current assets	50,232	50,232
Current liabilities	<u>(420)</u>	<u>(420)</u>
Total net assets	<u>49,812</u>	<u>49,812</u>
	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	66,139	66,139
Current liabilities	<u>(1,500)</u>	<u>(1,500)</u>
Total net assets	<u>64,639</u>	<u>64,639</u>

10 Related party transactions

Christadelphian Jewish Clothing Relief

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>27,590</u>	<u>33,857</u>
Total income	<u>27,590</u>	<u>33,857</u>
Expenditure on:		
Charitable activities	<u>(42,417)</u>	<u>(39,295)</u>
Total expenditure	<u>(42,417)</u>	<u>(39,295)</u>
Net expenditure	<u>(14,827)</u>	<u>(5,438)</u>
Net movement in funds	(14,827)	(5,438)
Reconciliation of funds		
Total funds brought forward	<u>64,639</u>	<u>70,077</u>
Total funds carried forward	<u><u>49,812</u></u>	<u><u>64,639</u></u>

This page does not form part of the statutory financial statements.

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>27,590</u>	<u>33,857</u>
Total income	<u>27,590</u>	<u>33,857</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(42,417)</u>	<u>(39,295)</u>
Total expenditure	<u>(42,417)</u>	<u>(39,295)</u>
Net expenditure	<u>(14,827)</u>	<u>(5,438)</u>
Net movement in funds	(14,827)	(5,438)
Reconciliation of funds		
Total funds brought forward	<u>64,639</u>	<u>70,077</u>
Total funds carried forward	<u><u>49,812</u></u>	<u><u>64,639</u></u>

This page does not form part of the statutory financial statements.

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	27,590	33,824
Recycling	-	33
	<u>27,590</u>	<u>33,857</u>
<i>Charitable activities</i>		
Wool	(3,831)	(5,604)
Packaging	(5,073)	(3,551)
Garments	(15,122)	(16,749)
Transport	(15,882)	(9,155)
Rent	(1,200)	(1,200)
Repairs and renewals	(156)	(2,181)
Sundry expenses	(803)	(505)
Accountancy fees	(350)	(350)
	<u>(42,417)</u>	<u>(39,295)</u>

This page does not form part of the statutory financial statements.

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales - Charity number 1162689

Accounts

Charity registration number: 1162689

Christadelphian Jewish Clothing Relief

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Christadelphian Jewish Clothing Relief

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Christadelphian Jewish Clothing Relief

Reference and Administrative Details

Trustees	Mr C Martin Mr P Hale Mrs E Hale Mrs C Martin Mr C Mander Mr R Bache
Charity Registration Number	1162689
Independent Examiner	David Bezant BA FCCA Buckler Spencer Ltd Old Police Station Church Street Swadlincote DE11 8LN

Christadelphian Jewish Clothing Relief

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:

Christadelphian Jewish Clothing Relief

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:

.....
Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Independent Examiner's Report to the trustees of Christadelphian Jewish Clothing Relief

I report to the trustees on my examination of the accounts of Christadelphian Jewish Clothing Relief for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Christadelphian Jewish Clothing Relief you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christadelphian Jewish Clothing Relief's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Christadelphian Jewish Clothing Relief as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
David Bezant BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

2 October 2023

Christadelphian Jewish Clothing Relief

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		<u>33,857</u>	<u>33,857</u>
Total income		<u>33,857</u>	<u>33,857</u>
Expenditure on:			
Charitable activities		<u>(39,295)</u>	<u>(39,295)</u>
Total expenditure		<u>(39,295)</u>	<u>(39,295)</u>
Net expenditure		<u>(5,438)</u>	<u>(5,438)</u>
Net movement in funds		(5,438)	(5,438)
Reconciliation of funds			
Total funds brought forward		<u>70,077</u>	<u>70,077</u>
Total funds carried forward	8	<u>64,639</u>	<u>64,639</u>
		Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		<u>43,045</u>	<u>43,045</u>
Total income		<u>43,045</u>	<u>43,045</u>
Expenditure on:			
Charitable activities		<u>(53,410)</u>	<u>(53,410)</u>
Total expenditure		<u>(53,410)</u>	<u>(53,410)</u>
Net expenditure		<u>(10,365)</u>	<u>(10,365)</u>
Net movement in funds		(10,365)	(10,365)
Reconciliation of funds			
Total funds brought forward		<u>80,442</u>	<u>80,442</u>
Total funds carried forward	8	<u>70,077</u>	<u>70,077</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 8.

Christadelphian Jewish Clothing Relief

(Registration number: 1162689)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	6	66,139	70,497
Creditors: Amounts falling due within one year	7	<u>(1,500)</u>	<u>(420)</u>
Net assets		<u>64,639</u>	<u>70,077</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>64,639</u>	<u>70,077</u>
Total funds	8	<u>64,639</u>	<u>70,077</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 28 September 2023 and signed on their behalf by:

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Christadelphian Jewish Clothing Relief meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	33,824	33,824
Gifts in kind	33	33
Total for 2022	<u>33,857</u>	<u>33,857</u>
Total for 2021	<u>43,045</u>	<u>43,045</u>

3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	39,295	39,295
Total for 2021	<u>53,410</u>	<u>53,410</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	<u>66,139</u>	<u>70,497</u>

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<u>1,500</u>	<u>420</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
General	70,077	33,857	(39,295)	64,639
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	80,442	43,045	(53,410)	70,077

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Current assets	66,139	66,139
Current liabilities	(1,500)	(1,500)
Total net assets	64,639	64,639
	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	70,497	70,497
Current liabilities	(420)	(420)
Total net assets	70,077	70,077

Christadelphian Jewish Clothing Relief

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	<u>33,857</u>	<u>43,045</u>
Total income	<u>33,857</u>	<u>43,045</u>
Expenditure on:		
Charitable activities	<u>(39,295)</u>	<u>(53,410)</u>
Total expenditure	<u>(39,295)</u>	<u>(53,410)</u>
Net expenditure	<u>(5,438)</u>	<u>(10,365)</u>
Net movement in funds	(5,438)	(10,365)
Reconciliation of funds		
Total funds brought forward	<u>70,077</u>	<u>80,442</u>
Total funds carried forward	<u><u>64,639</u></u>	<u><u>70,077</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>33,857</u>	<u>43,045</u>
Total income	<u>33,857</u>	<u>43,045</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(39,295)</u>	<u>(53,410)</u>
Total expenditure	<u>(39,295)</u>	<u>(53,410)</u>
Net expenditure	<u>(5,438)</u>	<u>(10,365)</u>
Net movement in funds	(5,438)	(10,365)
Reconciliation of funds		
Total funds brought forward	<u>70,077</u>	<u>80,442</u>
Total funds carried forward	<u><u>64,639</u></u>	<u><u>70,077</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	33,824	42,988
Recycling	33	57
	<u>33,857</u>	<u>43,045</u>
<i>Charitable activities</i>		
Wool	(5,604)	(5,793)
Packaging	(3,551)	(4,222)
Garments	(16,749)	(20,153)
Transport	(9,155)	(13,219)
Rent	(1,200)	(1,200)
Repairs and renewals	(2,181)	(8,289)
Sundry expenses	(505)	(184)
Accountancy fees	(350)	(350)
	<u>(39,295)</u>	<u>(53,410)</u>

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales - Charity number 1162689

Accounts

Charity registration number: 1162689

Christadelphian Jewish Clothing Relief

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Christadelphian Jewish Clothing Relief

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Christadelphian Jewish Clothing Relief

Reference and Administrative Details

Trustees	Mr C Martin Mr P Hale Mrs E Hale Mrs C Martin Mr C Mander Mr R Bache
Charity Registration Number	1162689
Independent Examiner	David Bezant BA FCCA Buckler Spencer Ltd Old Police Station Church Street Swadlincote DE11 8LN

Christadelphian Jewish Clothing Relief

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 16/8/22 and signed on its behalf by:



Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Statement of Trustees' Responsibilities


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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16/8/22 and signed on its behalf by:


M. R. Bache
Trustee

Christadelphian Jewish Clothing Relief

Independent Examiner's Report to the trustees of Christadelphian Jewish Clothing Relief

I report to the trustees on my examination of the accounts of Christadelphian Jewish Clothing Relief for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of Christadelphian Jewish Clothing Relief you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christadelphian Jewish Clothing Relief's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Christadelphian Jewish Clothing Relief as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Bezant BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

Date: 16-8-22

Christadelphian Jewish Clothing Relief

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		43,045	43,045
Total income		<u>43,045</u>	<u>43,045</u>
Expenditure on:			
Charitable activities		(53,410)	(53,410)
Total expenditure		<u>(53,410)</u>	<u>(53,410)</u>
Net expenditure		<u>(10,365)</u>	<u>(10,365)</u>
Net movement in funds		(10,365)	(10,365)
Reconciliation of funds			
Total funds brought forward		<u>80,442</u>	<u>80,442</u>
Total funds carried forward	8	<u>70,077</u>	<u>70,077</u>
		Unrestricted funds £	Total 2020 £
	Note		
Income and Endowments from:			
Donations and legacies		75,799	75,799
Total income		<u>75,799</u>	<u>75,799</u>
Expenditure on:			
Charitable activities		(42,680)	(42,680)
Total expenditure		<u>(42,680)</u>	<u>(42,680)</u>
Net income		<u>33,119</u>	<u>33,119</u>
Net movement in funds		33,119	33,119
Reconciliation of funds			
Total funds brought forward		<u>47,323</u>	<u>47,323</u>
Total funds carried forward	8	<u>80,442</u>	<u>80,442</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 8.


The notes on pages 7 to 10 form an integral part of these financial statements.

Christadelphian Jewish Clothing Relief

(Registration number: 1162689)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	6	70,497	80,802
Creditors: Amounts falling due within one year	7	<u>(420)</u>	<u>(360)</u>
Net assets		<u>70,077</u>	<u>80,442</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>70,077</u>	<u>80,442</u>
Total funds	8	<u>70,077</u>	<u>80,442</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 16/8/22 and signed on their behalf by:


.....
Mr R. Bache
Trustee

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Christadelphian Jewish Clothing Relief meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	42,988	42,988
Gifts in kind	57	57
Total for 2021	43,045	43,045
Total for 2020	75,799	75,799

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		<u>53,410</u>	<u>53,410</u>
Total for 2020		<u><u>42,680</u></u>	<u><u>42,680</u></u>

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>70,497</u>	<u>80,802</u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>420</u>	<u>360</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	<u>80,442</u>	<u>43,045</u>	<u>(53,410)</u>	<u>70,077</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	<u>47,323</u>	<u>75,799</u>	<u>(42,680)</u>	<u>80,442</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	70,497	70,497
Current liabilities	<u>(420)</u>	<u>(420)</u>
Total net assets	<u>70,077</u>	<u>70,077</u>
	Unrestricted funds General £	Total funds at 31 December 2020 £
Current assets	80,802	80,802
Current liabilities	<u>(360)</u>	<u>(360)</u>
Total net assets	<u>80,442</u>	<u>80,442</u>

Christadelphian Jewish Clothing Relief

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	<u>43,045</u>	<u>75,799</u>
Total income	<u>43,045</u>	<u>75,799</u>
Expenditure on:		
Charitable activities	<u>(53,410)</u>	<u>(42,680)</u>
Total expenditure	<u>(53,410)</u>	<u>(42,680)</u>
Net (expenditure)/income	<u>(10,365)</u>	<u>33,119</u>
Net movement in funds	(10,365)	33,119
Reconciliation of funds		
Total funds brought forward	<u>80,442</u>	<u>47,323</u>
Total funds carried forward	<u>70,077</u>	<u>80,442</u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>43,045</u>	<u>75,799</u>
Total income	<u>43,045</u>	<u>75,799</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(53,410)</u>	<u>(42,680)</u>
Total expenditure	<u>(53,410)</u>	<u>(42,680)</u>
Net (expenditure)/income	<u>(10,365)</u>	<u>33,119</u>
Net movement in funds	(10,365)	33,119
Reconciliation of funds		
Total funds brought forward	<u>80,442</u>	<u>47,323</u>
Total funds carried forward	<u><u>70,077</u></u>	<u><u>80,442</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	42,988	75,733
Recycling	57	66
	<u>43,045</u>	<u>75,799</u>
<i>Charitable activities</i>		
Wool	(5,793)	(5,708)
Packaging	(4,222)	(3,557)
Garments	(20,153)	(17,368)
Transport	(13,219)	(10,945)
Rent	(1,200)	(1,300)
Repairs and renewals	(8,289)	(2,273)
Sundry expenses	(184)	(1,229)
Accountancy fees	(350)	(300)
	<u>(53,410)</u>	<u>(42,680)</u>

CHRISTADELPHIAN JEWISH CLOTHING RELIEF

England & Wales - Charity number 1162689

Accounts

Charity registration number: 1162689

Christadelphian Jewish Clothing Relief

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Christadelphian Jewish Clothing Relief

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Christadelphian Jewish Clothing Relief

Reference and Administrative Details

Trustees	Mr C Martin Mr P Hale Mrs E Hale Mrs C Martin Mr C Mander Mr R Bache
Charity Registration Number	1162689
Independent Examiner	David Bezant BA FCCA Buckler Spencer Ltd Old Police Station Church Street Swadlincote DE11 8LN

Christadelphian Jewish Clothing Relief

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

The annual report was approved by the trustees of the charity on 13/10/20 and signed on its behalf by:


.....
Mr R/Bache
Trustee

Christadelphian Jewish Clothing Relief

Statement of Trustees' Responsibilities

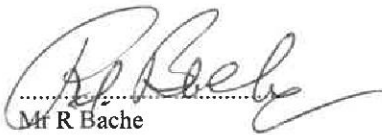
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13/10/20 and signed on its behalf by:


.....
Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Independent Examiner's Report to the trustees of Christadelphian Jewish Clothing Relief

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Christadelphian Jewish Clothing Relief you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Christadelphian Jewish Clothing Relief's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Christadelphian Jewish Clothing Relief as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
David Bezant BA FCCA

Buckler Spencer Ltd
Old Police Station
Church Street
Swadlincote
DE11 8LN

Date: 13/10/21

Christadelphian Jewish Clothing Relief

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		<u>75,799</u>	<u>75,799</u>
Total income		<u>75,799</u>	<u>75,799</u>
Expenditure on:			
Charitable activities		<u>(42,680)</u>	<u>(42,680)</u>
Total expenditure		<u>(42,680)</u>	<u>(42,680)</u>
Net income		<u>33,119</u>	<u>33,119</u>
Net movement in funds		33,119	33,119
Reconciliation of funds			
Total funds brought forward		<u>47,323</u>	<u>47,323</u>
Total funds carried forward	8	<u>80,442</u>	<u>80,442</u>
		Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies		<u>34,298</u>	<u>34,298</u>
Total income		<u>34,298</u>	<u>34,298</u>
Expenditure on:			
Charitable activities		<u>(57,116)</u>	<u>(57,116)</u>
Total expenditure		<u>(57,116)</u>	<u>(57,116)</u>
Net expenditure		<u>(22,818)</u>	<u>(22,818)</u>
Net movement in funds		(22,818)	(22,818)
Reconciliation of funds			
Total funds brought forward		<u>70,141</u>	<u>70,141</u>
Total funds carried forward	8	<u>47,323</u>	<u>47,323</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 8.

Christadelphian Jewish Clothing Relief

(Registration number: 1162689)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand	6	80,802	47,683
Creditors: Amounts falling due within one year	7	<u>(360)</u>	<u>(360)</u>
Net assets		<u>80,442</u>	<u>47,323</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>80,442</u>	<u>47,323</u>
Total funds	8	<u>80,442</u>	<u>47,323</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 13/10/20... and signed on their behalf by:


.....
Mr R Bache
Trustee

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Christadelphian Jewish Clothing Relief meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	75,733	75,733
Gifts in kind	66	66
Total for 2020	75,799	75,799
Total for 2019	34,298	34,298

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		42,680	42,680
Total for 2019		57,116	57,116

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>80,802</u>	<u>47,683</u>

7 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>360</u>	<u>360</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
General	<u>47,323</u>	<u>75,799</u>	<u>(42,680)</u>	<u>80,442</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
General	<u>70,141</u>	<u>34,298</u>	<u>(57,116)</u>	<u>47,323</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Current assets	80,802	80,802
Current liabilities	<u>(360)</u>	<u>(360)</u>
Total net assets	<u>80,442</u>	<u>80,442</u>
	Unrestricted funds General £	Total funds at 31 December 2019 £
Current assets	47,683	47,683
Current liabilities	<u>(360)</u>	<u>(360)</u>
Total net assets	<u>47,323</u>	<u>47,323</u>

Christadelphian Jewish Clothing Relief

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Analysis of net funds

	At 1 January 2020 £	Movement £	At 31 December 2020 £
Cash at bank and in hand	47,683	-	47,683
Net debt	47,683	-	47,683
			At 31
	At 1 January 2019 £	Financing cash flows £	December 2019 £
Cash at bank and in hand	70,501	(22,818)	47,683
Net debt	70,501	(22,818)	47,683

Christadelphian Jewish Clothing Relief

Statement of Financial Activities by fund for the Year Ended 31 December 2020

	Total Unrestricted Funds 2020 £	Total Unrestricted Funds 2019 £
Income and Endowments from:		
Donations and legacies	<u>75,799</u>	<u>34,298</u>
Total income	<u>75,799</u>	<u>34,298</u>
Expenditure on:		
Charitable activities	<u>(42,680)</u>	<u>(57,116)</u>
Total expenditure	<u>(42,680)</u>	<u>(57,116)</u>
Net income/(expenditure)	<u>33,119</u>	<u>(22,818)</u>
Net movement in funds	33,119	(22,818)
Reconciliation of funds		
Total funds brought forward	<u>47,323</u>	<u>70,141</u>
Total funds carried forward	<u><u>80,442</u></u>	<u><u>47,323</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>75,799</u>	<u>34,298</u>
Total income	<u>75,799</u>	<u>34,298</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(42,680)</u>	<u>(57,116)</u>
Total expenditure	<u>(42,680)</u>	<u>(57,116)</u>
Net income/(expenditure)	<u>33,119</u>	<u>(22,818)</u>
Net movement in funds	33,119	(22,818)
Reconciliation of funds		
Total funds brought forward	<u>47,323</u>	<u>70,141</u>
Total funds carried forward	<u><u>80,442</u></u>	<u><u>47,323</u></u>

Christadelphian Jewish Clothing Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Appeals and donations	75,733	34,078
Recycling	66	220
	<u>75,799</u>	<u>34,298</u>
<i>Charitable activities</i>		
Wool	(5,708)	(5,781)
Packaging	(3,557)	(5,170)
Garments	(17,368)	(22,272)
Transport	(10,945)	(16,163)
Rent	(1,300)	(1,300)
Repairs and renewals	(2,273)	(5,876)
Sundry expenses	(1,229)	(254)
Accountancy fees	(300)	(300)
	<u>(42,680)</u>	<u>(57,116)</u>