

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**

<b>Trustees</b>	Mr C Martin
	Mr P Hale
	Mrs E Hale
	Mrs C Martin
	Mr C Mander
	Mr R Bache
<b>Charity Registration Number</b>	1162689
<b>Independent Examiner</b>	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 13/10/21 and signed on its behalf by:

  
.....  
Mr R Bache  
Trustee

## Christadelphian Jewish Clothing Relief

### Statement of Trustees' Responsibilities

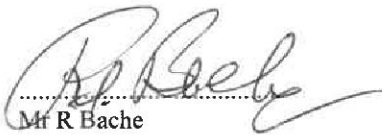
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 13/10/21 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 £
<b>Income and Endowments from:</b>			
Donations and legacies		75,799	75,799
Total income		75,799	75,799
<b>Expenditure on:</b>			
Charitable activities		(42,680)	(42,680)
Total expenditure		(42,680)	(42,680)
Net income		33,119	33,119
Net movement in funds		33,119	33,119
<b>Reconciliation of funds</b>			
Total funds brought forward		47,323	47,323
Total funds carried forward	8	80,442	80,442
	Note	Unrestricted funds £	Total 2019 £
<b>Income and Endowments from:</b>			
Donations and legacies		34,298	34,298
Total income		34,298	34,298
<b>Expenditure on:</b>			
Charitable activities		(57,116)	(57,116)
Total expenditure		(57,116)	(57,116)
Net expenditure		(22,818)	(22,818)
Net movement in funds		(22,818)	(22,818)
<b>Reconciliation of funds</b>			
Total funds brought forward		70,141	70,141
Total funds carried forward	8	47,323	47,323

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 £
<b>Current assets</b>			
Cash at bank and in hand	6	80,802	47,683
<b>Creditors: Amounts falling due within one year</b>	7	<u>(360)</u>	<u>(360)</u>
<b>Net assets</b>		<u>80,442</u>	<u>47,323</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>80,442</u>	<u>47,323</u>
<b>Total funds</b>	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
<b>Total for 2020</b>	<b>75,799</b>	<b>75,799</b>
<b>Total for 2019</b>	<b>34,298</b>	<b>34,298</b>

### 3 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Governance costs	42,680	42,680
<b>Total for 2019</b>	<b>57,116</b>	<b>57,116</b>

Note

## **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**

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

#### **7 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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 £
<b>Unrestricted</b>				
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 £
<b>Unrestricted</b>				
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 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>75,799</u>	<u>34,298</u>
Total income	<u>75,799</u>	<u>34,298</u>
<b>Expenditure on:</b>		
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)
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>75,799</u>	<u>34,298</u>
Total income	<u>75,799</u>	<u>34,298</u>
<b>Expenditure on:</b>		
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)
<b>Reconciliation of funds</b>		
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>

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 2020

	Total 2020 £	Total 2019 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	75,733	34,078
Recycling	66	220
	<u>75,799</u>	<u>34,298</u>
<i><b>Charitable activities</b></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>