

# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

## **AUNTY RUTH'S INCORPORATED CHARITY LIMITED BY GUARANTEE**

**FOR YEAR ENDING  
28<sup>TH</sup> FEBRUARY 2022**

**CHARITY NUMBER: 1167001  
COMPANY NUMBER: 08909031**

# **Aunty Ruth's**

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**Aunty Ruth's**  
**Directors/Trustee Report**  
**Year Ending 28<sup>th</sup> February 2022**

Aunty Ruth's has been existence for eight years and has had a presence in Fairwater, Cwmbran for around five years. Our Charity shop, located at 10 Fairwater Square, Fairwater, Cwmbran NP44 4TA., opened in July 2017. We are quite well known now with the community and whilst the last couple of years have not been so good due to the pandemic, the residents of Fairwater really missed the shop when it was not able to open due to the Covid-19 Lockdowns.

**Charitable Activities**

The majority of Aunty Ruth's income has been generated by shop sales £16,525 an increase of over £6,500 on last year.

Other activities that generate funds are the sale of Rags (damaged clothing, that would normally be thrown away) £48 and for items that are not good enough to sell in the shop or have been on sale for a long time without any interest in them, they are sold to "Clothes for Cash" £695. Boot sales this year netted us £50

Online sales via Aunty Ruth's Facebook page  
[www.facebook.com/groups/3181993441844305](https://www.facebook.com/groups/3181993441844305) £534, Other on-line sales like "We Buy Books" £487

Unfortunately, due to Covid lockdowns and restrictions, our regular sources of charitable income, "The Cwmbran BIG Event" and "The Pontypool Party in the Park", were not able to take place, but we hope to be back with our ever-popular games of Hook a Duck, Name the Bear and Lucky Dips for children very soon.

In August, however we were able hold a charity auction and quiz. This was held at Light House Church, Sebastopol. All proceeds from this event were

Restricted and the total raised was £624 Bringing the total raised by Charitable Activities to £18,963.

Aunty Ruth's also received from Torfaen Council, Firebreak Lockdown Grants which amounted to, £7000. All this money has been allocated to our Beneficiaries as described below and will be paid to them during 2022

Expenditure on Charitable Activities this year equates to £10,501

### **Donations to Charities and Charitable Organisations**

Each year the trustees decide which charitable organisations will benefit from the charity's income, keeping in mind the objects as laid out in section 4 of the Governing Document as follows – The prevention or relief of poverty to children and young people within Israel and the United Kingdom as the trustees see fit, by providing or assisting in the provision of education and healthcare products

### **Beneficiaries**

**The Carmel Congregation Haifa – Specifically for their Women's Shelter Ministry. For the purpose of Saving Lives £1500**

[www.carmelcongregation.org.il/ministries/womens-shelter](http://www.carmelcongregation.org.il/ministries/womens-shelter)

The residents of the shelter are refugee asylum seeking women and their children. They have escaped both political and religious persecutions and suffered greatly in the journey to Israel the shelter has also received young children who had been separated from their families at the border. The shelter provides them with all their needs i.e., Accommodation, food, clothes, healthcare, schooling, assistance in life skills and special tutoring for the children.

**Be’ad Chaim** (Pro-Life Israel) Operation Moses Program for the purpose of saving lives **£1500**

[www.beadchaim.com](http://www.beadchaim.com)

Their aim to preserve life in Israel by offering viable alternatives to abortion, resources for mothers in need, pregnancy counselling, as well as education initiatives. Our donation this year has helped save the life of a baby girl, Elmar who lives in Acre, when her parents found out they were pregnant with Elmar, they did not know how they would manage financially as they already had a 1-year-old child. Elmar’s mother did not want to abort, so she reached out to Be’ad Chaim. Our Donation has supplied Elmar’s parents with a Crib and sheets, baby bath, stroller and monthly vouchers for the year to purchase other essentials items.

**Vision for Israel** (The Joseph Store House Trust) **“Pack to School” project.** For the purpose of Educational Advancement. **£1500**

[www.visionforisrael.com/en/projects](http://www.visionforisrael.com/en/projects) Education is vitally important to the promise of a better future for Israel. It’s proven to help provide greater social and economic mobility for families and has the power to lower the staggering poverty rate in Israel. By providing students with the tools, they need to go to school. Our donation would be enough to purchase 100 school back packs which are crammed with the necessary equipment and books to help children reach their full potential.

**A donation of £1000** has also been given to Vision for Israel to give aid to the Ukrainian Jews that were being displaced from their homes due to outbreak of the war

**City of Life Ministry – Sderot** – Sderot Music School for purpose of Education **£1500** <https://www.clm-israel.org/projects/> Our donation is to be used to purchase some much-needed instruments for the children.

Numerous studies have shown, music is a powerful tool that helps children to feel better and facilitates communication with

others as well as allowing them to free themselves of stored emotions by making them able to express what they feel.

40% of children in Sderot, a city less than a mile from the Gaza Strip that is frequently attacked by rockets, experience symptoms of anxiety, fear, and post-traumatic stress disorder (PTSD), for this reason, the approach to music is essential for the traumatized children of Sderot

The Trustees and Volunteers of Aunty Ruth's gather yearly for a celebratory year end meal to say thank to the volunteers for all their hard work. At this meal, they are asked to put the name of a UK Children's charity into a hat and so, the UK charity is randomly chosen.

This year Barnardo's was chosen and so, Barnardo's will receive our £100 **UK Charity** donation.

Barnardo's helps protect, support and nurture the UK's most vulnerable children; [www.barnardos.org.uk](http://www.barnardos.org.uk)

## **Volunteers**

During the year Aunty Ruth's had ten volunteers, three of which were Trustees. Volunteers are the backbone of Aunty Ruth's Charity, as without them we would not be able to operate. Offers of help are always welcomed. Contact us at [aunty.ruths@gmail.com](mailto:aunty.ruths@gmail.com) or on 0800 644 6561

### **Approval**

This report has been reviewed and agreed by electronic communication on 21st November 2022 by the trustees (Mr Paul Goddard, Mrs Jane Jones, Mr John Harrold and Rev Martyn Perry).

Mr Paul Goddard has been authorised by the Trustees to sign this report on behalf of all.

*Paul Goddard*



## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
AUNTY RUTH'S INCORPORATED CHARITY LIMITED BY GUARANTEE

On accounts for the year  
ended

28<sup>TH</sup> FEBRUARY 2022

Charity no  
(if any)

1167001

Set out on pages

1-24

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 28/02/2022.

Responsibilities and  
basis of report

As the charity's trustees, 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 Trust'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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

18/11/2022

Name:

ALISON D HARRINGTON

Relevant professional  
qualification(s) or body



(if any):

--

Address:

3 ASH GROVE VIEW

BODENHAM

HEREFORD, HR1 3LU


## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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	CHARITY COMMISSION FOR ENGLAND AND WALES	Aunty Ruth's			Charity No:	1167001	
		Annual accounts for the period					
		Period start date		01/03/2021	To	Period end date	28/02/2022
Section A Statement of financial activities							
Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Income and endowments from:							
Donations and legacies		S01	7,065	1,180	-	£ 8,245.00	13,153
Charitable activities		S02	18,170	778	-	£ 18,948.00	11,312
Other trading activities		S03	-	-	-	£ -	1
Investments		S04	-	- 1		-£1.00	17
Separate material item of income		S05	-	-	-	£ -	-
Other		S06	- 1	-	-	-£1.00	-
Total		S07	£25,234.00	£1,957.00	£0.00	£27,191.00	£24,483.00
Resources expended (Note 6)							
Expenditure on:							
Raising funds		S08	-	-	-	£ -	-
Charitable activities		S09	10,454	50	-	£ 10,504.00	8,822
Separate material item of expense		S10	-	-	-	£ -	-
Other - Donations Given		S11	100	7,000	-	£ 7,100.00	5,173
Total		S12	£10,554.00	£7,050.00	-	£ 17,604.00	£13,995.00
Net income/(expenditure) before investment gains/(losses)		S13	£14,680.00	-£5,093	-	£ 9,587.00	£10,488.00
Other gains/(losses)	Rounding	S14	1	-	-	£ 1.00	-
Net income/(expenditure)		S15	£14,681.00	-£5,093	-	£ 9,588.00	£10,488.00
Extraordinary items		S16	-	-	-	£ -	-
Transfers between funds		S17	-	-	-	£ -	-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use		S18	-	-	-	£ -	-
Other gains/(losses) Corp Tax	For Previous year 2021	S19	- 2,090	-	-	-£ 2,090.00	-
Net movement in funds		S20	£12,591.00	-£5,093	-	£ 7,498.00	£10,488.00
Reconciliation of funds:			-				
Total funds brought forward		S21	22,259	- 5,135	-	£ 17,124.00	6,636
Total funds carried forward		S22	£34,850.00	-£10,228	-	£ 24,622.00	£17,124.00

## Section B Balance sheet

			Guidance Notes						
				Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year	
				£	£	£	£	£	
				F01	F02	F03	F04	F05	
<b>Fixed assets</b>									
Intangible assets	(Note 15)	B01	-	-	-	£0.00	-		
Tangible assets	(Note 14)	B02	-	-	-	£0.00	-		
Heritage assets	(Note 16)	B03	-	-	-	£0.00	-		
Investments	(Note 17)	B04	-	-	-	£0.00	-		
<b>Total fixed assets</b>		B05	£0.00	£0.00	£0.00	£0.00	£0.00		
<b>Current assets</b>									
Stocks	(Note 18)	B06	-	-	-	£0.00	-		
Debtors	(Note 19)	B07	3,782	-	-	£3,782.00	2,258		
Investments	(Note 17.4)	B08	-	-	-	£0.00	-		
Cash at bank and in hand	(Note 24)	B09	33,049	-	-	£33,049.00	25,760		
<b>Total current assets</b>		B10	£36,831	£0.00	£0.00	£36,831.00	£28,018.00		
<b>Creditors: amounts falling due within one year</b>									
	(Note 20)	B11	7,209	-	-	£7,209.00	2,894		
<b>Net current assets/(liabilities)</b>				B12	£29,622.00	£0.00	£0.00	£29,622.00	£25,124.00
<b>Total assets less current liabilities</b>				B13	£29,622.00	£0.00	£0.00	£29,622.00	£25,124.00
<b>Creditors: amounts falling due after one year</b>				B14	5,000	-	-	£5,000.00	8,000
Provisions for liabilities		B15	-	-	-	£0.00	-		
<b>Total net assets or liabilities</b>				B16	£24,622.00	£0.00	£0.00	£24,622.00	£17,124.00

<b>Funds of the Charity</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total this year</b>	<b>Total last year</b>
<b><u>Brouht Fwd</u></b>		23,447	-6,322	-	17,125	6,637
Rounding		1	-	-	£1	- 1
Taxation - Prior year adjustment		-			£0	
Endowment funds (Note 27)	B17	-		-	£0	-
Restricted income funds (Note 27)	B18		-5,093		-£5,093	-2,741
Unrestricted funds	B19	12,589			£12,589	13,229
Revaluation reserve	B20	-	-	-	£0	-
<b>Total funds</b>	B21	36,037	-£11,415.00	£0.00	£24,622.00	£17,124.00

**Trustees/Directors in office during this year-**

**Mrs Jane Jones**

**Mr Paul Goddard**

**Rev Martyn Perry**

**Mr John Harrold - Since November 2021**

For the financial year ending 28th February 2022 the Directors are satisfied that the Charitable Company was entitled to exemption from the requirement to obtain an audit under section 477 of the companies Act 2006. However as the Turnover has exceeded £25,000 an Independant Examination of the Accounts is required.

No members have required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The directors acknowldge their reponsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and it's profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far is applicable to the company.

Approved by the Trustees at general Trustee Meeting on the: 20th September 2022	
Signed on their behalf:	<i>Paul Goddard</i>
Print Name:	Mr Paul Goddard
Postion	Trustee

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts 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.

The accounts have been prepared in accordance with:

• and with\*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

The charity constitutes a public benefit entity as defined by FRS 102.\*

TRUE

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not Applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

☒

No\*

\* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	In the previous year accounts ending Feb 2021. Grants of £11,000 were received and remaind unspent at the year end. But Corporation Tax was not calculated at that year end. The error was corrected during the next year (2021 to 2022)*
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	*On the SOFA "Other Gains and Lsses" £2090 To be paid with interest during 2022-2023 accounting period
<b>(i) the nature of the prior period error;</b>	On the published accounts of 2019 The entry of "Total Funds Brought Fwd" for the prior year , was omitted. Thus giving a difference of £86 for each of the "total funds brought fwd" for each of the years 2019,2020,2021 This has now been corrected

**Note 2                      Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

No change to the accounting policy in this financial period

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
--	-------------------------	-----------------------

Fund balances as previously  
stated

*Adjustments:*

Fund balance as restated

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
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Net income/(expenditure) as previously  
stated

*Adjustments:*

Previous period net income/(expenditure) as  
restated

**Note 2 Accounting policies****2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		✓		
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		✓		
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	Yes	No	N/a
		✓		
<b>Legacies</b>	<p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
				✓
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		✓		
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
		✓		
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
		✓		
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		✓		
		Yes	No	N/a
				✓
		Yes	No	N/a
			✓	
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	Yes	No	N/a
		✓		
		Yes	No	N/a
				✓
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
				✓
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		✓		
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
		✓		



## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

	These are capitalised if they can be used for more than one year, and cost at least	£500			
Tangible fixed assets for use by charity	They are valued at cost.		Yes	No	N/a
	The depreciation rates and methods used are disclosed in note 9.2.				✓
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		Yes	No	N/a
				✓	
Heritage assets	They are valued at cost.		Yes	No	N/a
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓	
Investments	They are valued at cost.		Yes	No	N/a
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
Stocks and work in progress	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
Debtors	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓		
Current asset investments	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.				✓
	They are valued at fair value except where they qualify as basic financial instruments.		Yes	No	N/a
					✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**The charity received Covid-19 related grants during the year See Note 4 for details**

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations - General	65	-	-	£65.00	30
	Donations - Israel	-	781	-	£781.00	2,022
	Donations - Shop	-	-	-	£0.00	-
	Gift Aid	-	125	-	£125.00	101
	Legacies	-	-	-	£0.00	-
	General grants provided by government/other charities (Note 4)	7,000	-	-	£7,000.00	11,000
	PayPal Giving Fund	-	5	-	£5.00	-
	Collection Pots	-	269	-	£269.00	-
	<b>Total</b>	<b>7,065</b>	<b>£1,180.00</b>	<b>£0.00</b>	<b>£8,245.00</b>	<b>£13,153.00</b>
Charitable activities:	Shop Sales includes Carrier bags	16,371	154	-	£16,525.00	9,986
	Rags	48	-	-	£48.00	-
	Clothes for cash	695	-	-	£695.00	419
	On-line Sales- ebay / Facebook	534	-	-	£534.00	444
	Boot Sales / Table Top Sales	50	-	-	£50.00	62
	Promotional Events	-	624	-	£624.00	22
	On-line Sales- Zifit, Music Magpie, We Buy Books, Galante	472	-	-	£472.00	379
	<b>Total</b>	<b>18,170</b>	<b>£778</b>	<b>£0.00</b>	<b>£18,948.00</b>	<b>£11,312.00</b>
Other trading activities:	Rent for Lock-up	-	-	-	£0.00	-
		-	-	-	£0.00	-
	Other	-	-	-	-	1
	<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£1.00</b>
Income from investments:	Interest income	-	-	1	-£1.00	17
	Dividend income	-	-	-	£0.00	-
		-	-	-	£0.00	-
	Other	-	-	-	£0.00	-
	<b>Total</b>	<b>£0.00</b>	<b>-£1.00</b>	<b>£0.00</b>	<b>-£1.00</b>	<b>£17.00</b>
Separate material item of income:		-	-	-	£0.00	-
		-	-	-	£0.00	-
		-	-	-	£0.00	-
		-	-	-	£0.00	-
	<b>Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
Other:	Conversion of endowment funds into income	-	-	-	£0.00	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	£0.00	-
	Gain on disposal of a programme related investment	-	-	-	£0.00	-
	Royalties from the exploitation of intellectual	-	-	-	£0.00	-
	Other Rounding	-	1	-	-£1.00	-
	<b>Total</b>	<b>-£1.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>-£1.00</b>	<b>£0.00</b>
<b>TOTAL INCOME</b>		<b>£25,234.00</b>	<b>£1,957.00</b>	<b>£0.00</b>	<b>£27,191.00</b>	<b>£24,483.00</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£2332 was specifically designated to Israel

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1 - June 2020	Business rates support grant £10000 *	-	5,000
Government grant 2 - November 2020	Firewall Lock down Grant	-	3,000
Government grant 3 - March 2021 / February 2021	Restrictions Business fund for	7,000	3,000
Other		-	-
	<b>Total</b>	<b>7,000</b>	<b>11,000</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

\*Business Rates Grant to be used for the rent of our Charity Shop over 2 years  
The Council gave us a 50% reduction on our rent in October 2021, so the remainder of this Grant will be applied to the 2023 accounts

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other *	40	-
	40	-

\* - Donation of Microwave by a Trustee for use in Staff/Volunteer Area of the Shop

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

All our items for sale have been donated to us.  
They are valued by the manager for resales

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

We currently have 10 unpaid volunteers, Three of which are Trustee's.  
Aunty Ruth's, relies heavily on Volunteers.

**Note 6 Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-	£0.00	-
	Incurred seeking legacies	-	-	-	£0.00	-
	Incurred seeking grants	-	-	-	£0.00	-
	<b>Total expenditure on raising funds</b>	-	-	-	£0.00	-
<b>Expenditure on charitable activities</b>	<b><u>Shop</u></b>					
	Bank charges	77	-	-	£77.00	49
	Consultancy Fees	2,340	-	-	£2,340.00	-
	Loyaty Card Discounts	28	-	-	£28.00	-
	Advertising	295	-	-	£295.00	14
	Cleaning	677	-	-	£677.00	403
	Equipment	206	-	-	£206.00	246
	Insurance	950	-	-	£950.00	332
	Interest	-	-	-	£0.00	-
	Light & Heat	1,013	-	-	£1,013.00	592
	Legal & Profesional	130	-	-	£130.00	198
	Rates	-	-	-	£0.00	-
	Rent	2,750	-	-	£2,750.00	5,500
	Repairs & Maintenance	287	-	-	£287.00	286
	Stationery & Printing	138	-	-	£138.00	84
	Telephone & Broadband	41	-	-	£41.00	90
	Travel, Training & Welfare	1	-	-	£1.00	27
	PAT Testing	178	-	-	£178.00	75
	Purchases	15	-	-	£15.00	-
	Water Rates	130	-	-	£130.00	84
	Rounding	- 2	-	-	-£2.00	-
	<b>Shop Expenses - Sub Total</b>	<b>£9,254.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£9,254.00</b>	<b>£7,980.00</b>
	<b><u>Boot &amp; Table Top Sales</u></b>					
	Venue/Pitch Hire	-	-	-	£0.00	-
	Equipment	-	-	-	£0.00	-
	Insurance	-	-	-	£0.00	-
	<b>Boot &amp; Table Top - Sub Total</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
	<b><u>On-line</u></b>					
	eBay Fees	-	-	-	£0.00	-
	PayPal Fees	-	-	-	£0.00	-
	Postage	8	-	-	£8.00	50
		-	-	-	-	-
	<b>Online - Sub Total</b>	<b>£8.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£8.00</b>	<b>£50.00</b>
	<b><u>Promotional Events</u></b>					
	Venue/Pitch Hire	-	-	-	£0.00	-
	Equipment	-	-	-	£0.00	-
	Purchases	-	50	-	£50.00	-
		-	-	-	£0.00	-
	<b>Promotional Events - Sub Total</b>	<b>£0.00</b>	<b>£50.00</b>	<b>£0.00</b>	<b>£50.00</b>	<b>£0.00</b>

	<b>General Operating Expenses</b>					
	Advertising	183	-	-	£183.00	145
	Cleaning	6	-	-	£6.00	-
	Legal & Professional	13	-	-	£13.00	-
	Postage	40	-	-	£40.00	29
	Rent	47	-	-	£47.00	47
	Software	40	-	-	£40.00	130
	Stationary	102	-	-	£102.00	104
	Subscriptions	-	-	-	£0.00	18
	Telephone	187	-	-	£187.00	172
	Training, Travel and Welfare	539	-	-	£539.00	147
	Equipment	33	-	-	£33.00	-
	Repairs & Maintenance	-	-	-	£0.00	-
	Bank charges	2	-	-	£2.00	-
	<b>General - Sub Total</b>	<b>£1,192.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£1,192.00</b>	<b>£792.00</b>
	<b>Total expenditure on charitable activities</b>	<b>£10,454.00</b>	<b>£50.00</b>	<b>£0.00</b>	<b>£10,504.00</b>	<b>£8,822.00</b>
<b>Separate material item of expense</b>		-	-	-	£0.00	-
		-	-	-	£0.00	-
		-	-	-	£0.00	-
		-	-	-	£0.00	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£0.00</b>	<b>-</b>
<b>Other - Donation Given See NOTE 13</b>	UK Charity	100	-	-	£100.00	100
	Israel Charities	.	7,000	-	£7,000.00	5,073
		-	-	-	£0.00	-
		-	-	-	£0.00	-
		-	-	-	£0.00	-
	<b>Total other expenditure</b>	<b>£100.00</b>	<b>£7,000.00</b>	<b>£0.00</b>	<b>£7,100.00</b>	<b>£5,173.00</b>
<b>TOTAL EXPENDITURE</b>		<b>£10,554.00</b>	<b>£7,050.00</b>	<b>£0.00</b>	<b>£17,604.00</b>	<b>£13,995.00</b>

Other information:

#### Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

£5073 of the prior year's Charitable Expenditure was "Restricted"

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
50	N/a
N/A	N/A
0	0
0	0

The bookkeeping and accounts preparation have been prossed and completed by  
a Trustee of the charity

No fee has been paid to this Trustee for the services provided for the completion of  
the accounts



**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**13.1 Analysis of Donations paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1	0		0	0
Activity or project 2	0			0
Activity or project 3	0		-	0
Activity or project 4	0		-	0
<b>Total</b>	-	-	-	0

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Donations made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution has been detailed within the Trustee's Report.*

	<i>Please provide details of charity's URL.</i>
<b>No</b>	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid
Ba'Ad Chaim (Pro Life)	Saving Lives	£0.00
The Joseph Storehouse Trust (Vission for Israel)	Pack to school	£0.00
Kehilat HaCarmel (Carmel Congregation)	Saving Lives	£0.00
Makor Ha Tikva (Mesianic School)	General Donation	£0.00
		£0.00
		£0.00
		£0.00
		£0.00
		£0.00
<b>Total grants/donations to institutions in reporting period</b>		<b>£0.00</b>

**13.3 Donations to be paid next period (Included in Note 20 Accruals)****Grants**

received as detailed in Note 4, have been allocated to fund these donations to this years benafisherries

Names of institution	Purpose	Total amount of grants allocated
The Joseph Storehouse Trust	Pack to school	£1,500.00
Kehilat HaCarmel (Carmel Congregation)	Saving Lives	£1,500.00
UK Charity -Barnardo's	General Donation	£100.00
Ba'Ad Chaim (Pro Life)	Saving Lives	£1,500.00
City of Life Ministry - Sderot	Sderot Music School - Education	£1,500.00
Vision for Israel (JSH)	Ukrainian Jews Appeal	£1,000.00
		£0.00
		£0.00
<b>Total grants/donations to institutions Accrued</b>		<b>£7,100.00</b>

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
	-	-
Trade debtors	2,898.00	529.00
Prepayments and accrued income	884.00	0.00
Other debtors - Loan to Mrs Jane Jones	0.00	1,729.00
<b>Total</b>	<b>£3,782.00</b>	<b>£2,258.00</b>

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors - Deposit for Shop (Held by Torfaen Council)	458.00	458.00
Prepayments and accrued income	0.00	0.00
Other debtors - Loan to Mrs Jane Jones	0.00	1,729.00
	-	-
<b>Total</b>	<b>£458.00</b>	<b>£2,187.00</b>

**Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable (See Note 13)	7,100	2,600	100	-
Bank loans and overdrafts	-	1,573	-	-
Trade creditors	9	294	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>£7,109.00</b>	<b>£4,467.00</b>	<b>£100.00</b>	<b>£0.00</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

**A Business rate grant of £10,0000 Received in June 2020 to cover Rental overheads for two years Deferring £5000 to March 2022 Due to the council giving 6 months free rent from October 2021**

*Movement in deferred income account*

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
8,000	-
-	8,000
- 3,000	-
5,000	8,000

**Note 24**      **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Bank - Lloyds Current Account	953	1,118
Bank - Lloyds Deposit Account - Reserve	21,911	18,053
Bank- Lloyds Deposit Account - Donation Accrual	9,001	7,089
Bank - Lloyds Deposit Account- General Accrual	960	1,019
Paypal	164	- 1,573
Parcel 2 Go	4	4
Shop Float	50	50
Petty Cash	6	-
<b>Total</b>	<b>£33,049.00</b>	<b>£25,760.00</b>

**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds**

27.1 Details of material funds held and movements during the **CURRENT** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: **PE** - permanent endowment funds; **EE** - expendable endowment funds; **R** - restricted income funds, including special trusts, of the charity; and **U** - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General Expendences and Donations	23,447	25,234	-10,551	-	2,094	£36,036.00
Israel	R	Donations to Israel Charities & Charitable Organisations ONLY	-6,322	1,957	-7,050	-	-	-£11,415.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
Other funds	N/a	N/a	-	-	-	-	-	£0.00
Total Funds			£17,125.00	£27,191.00	-£17,601.00	£0.00	-£2,094.00	£24,621.00

**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds (cont)**

27.2 Details of material funds held and movements during the **PREVIOUS** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: **PE** - permanent endowment funds; **EE** - expendable endowment funds; **R** - restricted income funds, including special trusts, of the charity; and **U** - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General Expenses and Donations	10,218	22,151	-8,922	-	1	23,446
Israel	R	Donations to Israel Charities & Charitable Organisations ONLY	-3,581	2,332	-5,073	-	-	-£6,322.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
			-	-	-	-	-	£0.00
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	£0.00
<b>Total Funds</b>			<b>£6,637.00</b>	<b>£24,483.00</b>	<b>-£13,995.00</b>	<b>£0.00</b>	<b>-£1.00</b>	<b>£17,124.00</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Mrs Jane Jones	Governing Document	2340				

Please give details of why remuneration or other employment benefits were paid.

Remuneration has been paid to Mrs Jane Jones for providing a service of Increasing and Developing Fund Raising for the charity. This is allowable under section 7 Sub section 2 (b) of the Governing Document version March 2016

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	352.63	116
Subsistence	6.99	
Accommodation		
Other (please specify):		
<b>TOTAL</b>	<b>£359.62</b>	<b>£116.00</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Two trustee's had expenses re-inbursed by the charity :-  
Mr Paul Goddard £272.69  
Mrs Jane Jone £86.93

### **28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**There have been no related party transactions in the reporting period (True or False)**

**TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

N/A

*For any related party, please provide details of any guarantees given or received.*

N/A



**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

The following Notes to the Accounts are not applicable for this period and so have been excluded from the report Note 7,8,9,11,12,14,15,16,17,18,21,22,23,25,26,27.3

END

OF

REPORT