

JACOB ABRAHAM FOUNDATION

England & Wales · Charity number 1170063

Details

Status Registered

Legal form CIO

Registered 2016-11-07

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

Contact

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Unit 1
Regents Court
Nettlefold Road
Cardiff

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Website <http://jacobsfoundation.org.uk/>

Activities

Objects: THE PRESERVATION AND PROTECTION OF GOOD HEALTH AMONGST THOSE AT RISK OF SUICIDE AND THOSE BEREAVED BY SUICIDE, IN PARTICULAR BUT NOT EXCLUSIVELY BY: A) PROVIDING PREVENTATIVE PROGRAMMES AND WORKSHOPS FOR TARGETED GROUPS WITHIN THE COMMUNITY WHO MAY BE DEEMED TO BE AT HIGH RISK OF SUICIDE. B) EDUCATING COMMUNITIES ON THE ISSUES SURROUNDING SUICIDE AND PROVIDING SUICIDE PREVENTION AND INTERVENTION TRAINING IN LOCAL COMMUNITIES; AND C) SUPPORTING FAMILIES BEREAVED THROUGH SUICIDE.

Activities: The Jacob Abraham Foundation aims to help prevent suicide through direct intervention with vulnerable people, raise awareness on mental health/suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£300,969	£240,936	-	-
2024-03-31	£231,028	£202,517	-	-
2023-03-31	£207,699	£170,396	-	-
2022-03-31	£221,956	£160,886	-	-
2021-03-31	£105,194	£58,609	-	-

Trustees

Name	Role	Appointed
MARTIN CRAIG HOLE MA MSC	Chair	2016-12-20
Aran Cook		2024-02-01
DAVID ABRAHAM		2016-11-06
Hannah Lawton		2026-07-09
OLIVIA GASKELL BSC		2016-11-06

Accounts

**JACOB ABRAHAM FOUNDATION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Jacob Abraham Foundation Contents

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Jacob Abraham Foundation

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The objects are suicide intervention (1:1 counselling for vulnerable adults and school children), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

JAF is fully aware of the Charity Commission's guidelines on public benefit when we planned our activities every year. JAF took the summary of the object and produced these objectives to drive us:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
- 1:1 counselling for suiciding people (intervention).

During this reporting year, the JAF's contribution to the reduction of suicides and general mental health education, was recognised through partnerships and collaborations with over 40 other organisations and government agencies. Suicide bereavement services continued to grow in Gwent. Founder Nicola Abraham was recognised for her activities in the public benefit with the award of an MBE.

The JAF has contributed towards the Co-Alc Alliance that is a collaboration between charities and academics at The University of South Wales, to better understand the relationship with cocaine, alcohol and suicide, to make more people aware of the risk of sudden death and suicide when cocaine and alcohol are metabolised in the liver.

JAF was still heavily involved with Play Therapy for children bereaved through suicide, recognising the pressures on children and providing them with coping strategies to last a life-time.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

All trustees are aware of the guidance issued by the commission on public benefit.

Public Benefit

The Jacob Abraham Foundation aims to help prevent suicide through direct interventions with vulnerable people, raise awareness on mental health / suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Objectives, strategies and activities

The charity's main achievements this year was to continue to build on the success of previous years to fulfil the charity objectives and help vulnerable people.

Members of the Jacob Abraham Foundation advise the Welsh Government on suicide strategy and are involved in numerous local and national charities and bodies to advise on the provision of suicide services. The JAF's reputation continues to grow, especially with services to local health trusts and the Gwent Police.

The recruitment of professional and dedicated staff has enabled the JAF to make a measurable and lasting impact. During the reporting period, the charity has saved dozens of lives, supported hundreds of individuals who are bereaved or vulnerable due to suicide, and educated thousands of people to better understand suicide prevention and effective intervention.

The JAF has also invested in targeted educational initiatives addressing the heightened suicide risk associated with cocaine and alcohol use, helping to raise awareness among those most affected. In addition, the charity has broadened its preventative work by organising community events focused on key contributing factors such as gambling, menopause, and relationship breakdowns. The introduction of Play Therapy to JAF's range of services has provided children bereaved by suicide with valuable coping mechanisms and emotional support.

The charity actively seeks feedback across all its services to ensure quality and continual improvement. Feedback received during the reporting period has been overwhelmingly positive, reaffirming that JAF's approach meets the needs of those it supports. Ongoing feedback also highlights that JAF continues to lead the way in suicide prevention training, intervention, and bereavement support. The charity's bespoke Suicide Brief Intervention Training, developed from the lived experiences and professional expertise of its staff, has successfully equipped many individuals within the local community with the knowledge and confidence to respond effectively.

By reducing the suicide rate the JAF are saving the economy millions of pounds and preventing the needless suffering of 100s of people.

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Jacob Abraham Foundation Trustees' Report (continued) For The Year Ended 31 March 2025

Objectives, strategies and activities - continued

Hannah Lawton, Chief Inspector of Gwent Police has been assisting the charity and is in the process of becoming a trustee. This reflects our growing partnership with Police Forces, specifically Gwent, and the role that both organisations can play in reducing the suicide rate and raising awareness.

The Gwent Project provides suicide bereavement support with 84 vulnerable people being helped through 43 Police referrals. Furthermore, JAF were allocated £25k by the Aneurin Bevan Health Trust for the service and £20k from the National Lottery for bereavement services.

The JAF were also involved with the Blackwood mural project at the Chartist Bridge to help reduce suicide rates locally. A poem was written to commemorate the mural project and the JAF were instrumental in planning and local education workshops.

Bryn Morgan also met Julie Morgan AM at the Senedd to discuss the national bereavement services and how the smaller local charities were having to pick up much of the tasking despite the national service being in place.

Furthermore, the JAF is now accredited as an ASSIST training provider, which is a global leading standard in suicide prevention training. This provides us with an industry recognised training course and the ability to generate income.

Nicola Abraham, the JAF founder, was awarded an MBE, by Princess Ann at Windsor Palace, for her work in suicide prevention and education. The bittersweet moment was recognition of Nicola's drive and commitment to reducing suicide nationally and it shows that the work of the JAF employees has been recognised at the highest level

Grant making policies

No grantmaking or investing was made by the charity. Volunteer contributions were growing again post-pandemic. In this period our main goals were: the recruitment of experienced counsellors, development of a safe working environment and establishing all services to fulfil the objectives in our bid to the National Lottery.

Financial Review

Financial Position

The National Lottery, People and Places funding, has provided the much-needed funding and stability for the charity to provide all three services until the end of 2026. Securing the funding was critical for the charity and will provide the funding to provide services and look for more sustainable funding going forward.

The Jacob Abraham Foundation's ongoing award of the Gwent Project has provided further dedicated funding to allow the charity to deliver valuable services in Gwent and demonstrate the ability to be a partner to local government services.

The JAF's expenditure is overwhelmingly on staff salaries and office rental costs. The office provides a place of work, an area for training and a safe place for 1:1 services. The salary expenditure is crucial for the staff to provide the key objectives and will always be the main source of expenditure.

The funds are held in the charity bank account and a high interest savings account. Trustees have no plans to invest the funds but regularly monitor the savings rates to get the best return on investment without risking the capital.

JAF organised and ad hoc fundraising has once again played a heart-warming part in funding the JAF. The public support and constant stream of activities shows how much support the local community has for the JAF.

Funding from the National Lottery has been vital to the continued success of the charity and the grants will enable it to look for means to be long term self-sufficient. Local fund-raising efforts are always welcome and comforting that the local community recognise our place in their lives. However, we need sustainable funding and contracts with Public Health Wales and partnerships with Gwent Police are encouraging going forward. Life in the charity sector is tough for a small organisation but the feedback from our users keeps us motivated and encouraged for the future.

Reserves Policy

The charity aimed to hold at least £100,000 in reserves to cover salary commitments.

Plans for future periods

Aims and key objectives for future periods

The Jacob Abraham Foundation is always at capacity. This once again demonstrates that the demand for suicide prevention services are huge. Small charities face constant struggles to maintain funding to provide life-saving services. The JAF is proud of its services in the reporting period, despite the toll it can take on employees. The daily work, the product of lived experiences, and ground breaking new training and research into the cocaine/alcohol/suicide relationship, shows what inspirational service the employees provide.

**Jacob Abraham Foundation
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Structure, Governance and Management

Nature of governing document

Jacob Abraham Foundation is an Charitable Incorporated Organisation (CIO) governed by its' constitution adopted on the 7th November 2016.

Recruitment and appointment of trustees

Trustees' are identified and elected by the existing Board in accordance with the charity's constitution.

Induction and training of trustees

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

The JAF has recruited another trustee in Aran Cook, who brings a lot of passion, encouragement and energy to the team.

Organisational structure

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK. JAF has become members of Suicide, Self-Harm Steering Group (Public Health Wales) and the Welsh Government Cross Party Group and Welsh National Advisory Group.

JAF is organised through a management group of senior employees who meet monthly. Trustees are invited to attend the regular management meetings. Trustees meet at least 5 times per annum and will meet on an ad hoc basis to discuss strategic, financial or employee issues.

Major risks and management of those risks

Safeguarding

JAF has numerous safeguarding policies which include a child safeguarding statement, a charity safeguarding policy, health and safety, data protection, equal opportunities, lone working, volunteers' policy, complaints procedure and confirmation of liability insurance.

Risks to employees and vulnerable persons

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

The JAF are looking to recruit new trustees to assist with future aspirations.

Reference and Administrative Details

Trustees

Ms O Gaskell
Ms R Smart
Mr M C Hole
Mr D Abraham
Mr I Gardiner
Mr A Cook

Other Personnel

Mrs Nicola Abraham - Senior Management / Leadership Team

Charity Number

1170063

Principal Address

Unit 1, Block A, Regents Court
Nettlefold Road
Ocean Park
Cardiff
CF24 5JQ

**Jacob Abraham Foundation
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Independent Examiner

Mr Andrew Hill FCCA ACA DChA BFP ACCA
HSJ Accountants Ltd
Severn House
Hazell Drive
Newport
NP10 8FY

**Jacob Abraham Foundation
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr M C Hole

Trustee
29 January 2026

Jacob Abraham Foundation
Independent Examiner's Report to the Trustees of Jacob Abraham Foundation
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Jacob Abraham Foundation (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Trust 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 applicable requirements concerning the form and contents 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.



Mr Andrew Hill FCCA ACA DChA BFP ACCA

29 January 2026
Severn House
Hazell Drive
Newport
NP10 8FY

**Jacob Abraham Foundation
Statement of Financial Activities
For The Year Ended 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	36,101	-	36,101	52,053
Charitable activities:	4				
Suicide prevention and intervention		-	264,867	264,867	178,975
		<u>36,101</u>	<u>264,868</u>	<u>300,969</u>	<u>231,028</u>
EXPENDITURE ON:					
Charitable activities:	7				
Suicide prevention and intervention		(4,523)	(236,413)	(240,936)	(202,517)
NET INCOME		<u>31,578</u>	<u>28,455</u>	<u>60,033</u>	<u>28,511</u>
NET MOVEMENT IN FUNDS		<u>31,578</u>	<u>28,455</u>	<u>60,033</u>	<u>28,511</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>187,379</u>	<u>-</u>	<u>187,379</u>	<u>158,868</u>
TOTAL FUNDS CARRIED FORWARD	16	<u><u>218,957</u></u>	<u><u>28,455</u></u>	<u><u>247,412</u></u>	<u><u>187,379</u></u>

The notes on pages 10 to 15 form part of these financial statements.

Jacob Abraham Foundation
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

				2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	52,053	-	52,053
Charitable activities:	4			
Suicide prevention and intervention		-	178,975	178,975
		<u>52,053</u>	<u>178,975</u>	<u>231,028</u>
EXPENDITURE ON:				
Charitable activities:	7			
Suicide prevention and intervention		(732)	(201,785)	(202,517)
NET INCOME		<u>51,322</u>	<u>(22,811)</u>	<u>28,511</u>
Transfers between funds	16	5,159	(5,159)	-
NET MOVEMENT IN FUNDS		<u>56,481</u>	<u>(27,970)</u>	<u>28,511</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		130,898	27,970	158,868
TOTAL FUNDS CARRIED FORWARD	16	<u><u>187,379</u></u>	<u><u>-</u></u>	<u><u>187,379</u></u>

The notes on pages 10 to 15 form part of these financial statements.

**Jacob Abraham Foundation
Statement of Financial Position
As At 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	641	-	641	606
		641	-	641	606
CURRENT ASSETS					
Debtors	13	2,209	-	2,209	1,876
Cash at bank and in hand		220,499	28,455	248,954	187,650
		222,708	28,455	251,163	189,526
Creditors: Amounts Falling Due Within One Year	14	(4,392)	-	(4,392)	(2,753)
NET CURRENT ASSETS (LIABILITIES)		218,316	28,455	246,771	186,773
TOTAL ASSETS LESS CURRENT LIABILITIES		218,957	28,455	247,412	187,379
NET ASSETS		218,957	28,455	247,412	187,379
FUNDS OF THE CHARITY					
Restricted Funds				28,455	-
Unrestricted Funds				218,957	187,379
TOTAL FUNDS	16			247,412	187,379

On behalf of the board



Mr M C Hole

Trustee

29 January 2026

The notes on pages 10 to 15 form part of these financial statements.

Jacob Abraham Foundation

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Jacob Abraham Foundation is an unincorporated charity registered with the Charity Commission, registered charity number 1170063. The principal address is Unit 1, Block A, Regents Court, Nettlefold Road, Ocean Park, Cardiff, CF24 5JQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

Jacob Abraham Foundation 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.

2.2. Exemption From Preparing Consolidated Financial Statements

The charity has taken advantage of the exemption under section 139 of the Charities Act 2011 not to prepare consolidated accounts. The financial statements present information about the charity as an individual entity and not about its group.

2.3. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.4. Significant judgements and estimations

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period the revision and future periods where the revisions affects both current and future periods

2.5. Incoming Resources

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.

2.6. Donated Goods and Services

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

2.7. Resources Expended

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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Jacob Abraham Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.7. Resources Expended - continued

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.

2.8. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% straight line
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2.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.10. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.11. 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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2.12. Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
36,101	52,053

Donations and gifts

4. Income from Charitable Activities

2025	2024
Restricted funds	Restricted funds
£	£
264,867	178,975

Suicide prevention and intervention

Grants, included above, are as follows:

Jacob Abraham Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Government Grants

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Independent examiner fees Examination of the financial statements	1,284	1,056
Other governance costs	462	390
	<u>1,746</u>	<u>1,446</u>

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Reorganisation expenditure	1,365	-
Depreciation of tangible fixed assets - owned	523	732
	<u>1,888</u>	<u>732</u>

7. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 8)
	£	£
Suicide prevention and intervention	201,939	38,997
	<u>201,939</u>	<u>38,997</u>

		2024
	Activities undertaken directly	Support costs (see note 8)
	£	£
Suicide prevention and intervention	175,670	26,847
	<u>175,670</u>	<u>26,847</u>

8. Support Costs

	2025
	Suicide prevention and intervention
	£
Premises expenses	26,175
General administration	10,553
Depreciation	523
Governance costs	1,746
	<u>38,997</u>

Jacob Abraham Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Suicide prevention and intervention
	£
Premises expenses	15,021
General administration	9,648
Depreciation	732
Governance costs	1,446
	<u>26,847</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>1,284</u>	<u>1,056</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	143,843	129,295
Social security costs	11,915	11,486
Other pension costs	4,309	3,872
	<u>160,067</u>	<u>144,653</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Suicide Prevention & Intervention	<u>7</u>	<u>5</u>

11. Average Number of Employees

Average number of employees during the year was: 7 (2024: 5)

Jacob Abraham Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

12. Tangible Assets

	Computer Equipment £
Cost	
As at 1 April 2024	2,438
Additions	558
As at 31 March 2025	<u>2,996</u>
Depreciation	
As at 1 April 2024	1,832
Provided during the period	523
As at 31 March 2025	<u>2,355</u>
Net Book Value	
As at 31 March 2025	<u>641</u>
As at 1 April 2024	<u>606</u>

13. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	2,209	1,876

14. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Pension control	3,192	1,697
Accruals	1,200	1,056
	<u>4,392</u>	<u>2,753</u>

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,309 (2024: £3,872).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

Jacob Abraham Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	187,379	36,101	(4,523)	218,957
Restricted funds				
Restricted funds	-	264,868	(236,413)	28,455
Total funds	187,379	300,969	(240,936)	247,412

	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	130,898	52,053	(731)	5,159	187,379
Restricted funds					
Restricted funds	27,970	178,975	(201,786)	(5,159)	-
Total funds	158,868	231,028	(202,517)	-	187,379

The specific purposes for which the funds are to be applied are as follows:

The National Lottery and Zurich gives grants to organisations in the UK to help improve their communities, with money going to community groups, health, education and environment projects.

17. Transactions with Trustees

During the year the charity made the following transactions with trustees:

Mr David Abraham

During the year the charity made salary payments totalling £25,025 to Mrs N Abraham, the wife of Mr David Abraham.

This remuneration was paid to Mrs N Abraham having sought authority to do so from the Charity Commission. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions during the year.

Jacob Abraham Foundation
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	36,101	52,053
	<u>36,101</u>	<u>52,053</u>
Charitable Activities:		
Suicide prevention and intervention		
Grants	264,867	178,975
	<u>264,867</u>	<u>178,975</u>
	<u>300,969</u>	<u>231,028</u>
EXPENDITURE ON:		
Charitable Activities:		
Suicide prevention and intervention		
Direct costs	(27,451)	(19,248)
Wages and salaries	(143,843)	(129,295)
Employers NI	(11,915)	(11,486)
Employers pensions - defined contribution schemes	(4,309)	(3,872)
Temporary staff	(5,112)	(5,079)
Staff entertaining expenses	(1,365)	-
Staff training costs	(7,944)	(6,690)
Rent	(18,577)	(14,428)
Light and heat	(7,598)	(593)
Travel and subsistence costs	(1,497)	(1,028)
Computer software, consumables and maintenance	(2,680)	(2,283)
Repairs, renewals and maintenance	(995)	(1,205)
Insurance	(717)	(132)
Printing, postage and stationery	(225)	(1,220)
Telecommunications and data costs	(3,068)	(1,973)
Subscriptions	(642)	(746)
Charitable donations	(518)	(350)
Sundry expenses	(211)	(711)
Depreciation of computer equipment	(523)	(732)
Independent examiner's fees	(1,284)	(1,056)
Bank fees	(462)	(390)
	<u>(240,936)</u>	<u>(202,517)</u>
	<u>(240,936)</u>	<u>(202,517)</u>
NET INCOME	<u>60,033</u>	<u>28,511</u>

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 1	Month Apr	Year 2023		Day 31	Month March	Year 2024

Section A Reference and administration details

Charity name

Jacob Abraham Foundation

Other names charity is known by

JAF

Registered charity number (if any)

1170063

Charity's principal address

Unit 1, Block A, Regents Court, Nettleford Rd, Ocean Park,
Cardiff

Postcode

CF24 5JQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MARTIN HOLE	CHAIR		Trustees collectively as per constitution
2	DAVID ABRAHAM			
3	OLIVIA GASKELL			
4	REBECCA SMART			
5	IEAUN GARDINER			
6	ARAN COOK			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted 7 Nov 2016.
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation.
Trustee selection methods (eg. appointed by, elected by)	Elected by other trustees, as per constitution.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK. JAF has become members of Suicide, Self-Harm Steering Group (Public Health Wales) and the Welsh Government Cross Party Group and Welsh National Advisory Group.

JAF is organised through a management group of senior employees who meet monthly. Trustees are invited to attend the regular management meetings. Trustees meet at least 5 times per annum and will meet on an ad hoc basis to discuss strategic, financial or employee issues.

JAF has numerous safeguarding policies which include a child safeguarding statement, a charity safeguarding policy, health and safety, data protection, equal opportunities, lone working, volunteers' policy, complaints procedure and confirmation of liability insurance.

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

The JAF has recruited another trustee in Aran Cook, who brings a lot of passion, encouragement and energy to the team.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects are suicide intervention (1:1 counselling for vulnerable adults), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

JAF is fully aware of the Charity Commission's guidelines on public benefit when we planned our activities every year. JAF took the summary of the object and produced these objectives to drive us:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
- 1:1 counselling for suiciding people (intervention).

During this reporting year, the JAF's contribution to the reduction of suicides and general mental health education, was recognised through partnerships and collaborations with over 40 other organisations and government agencies. When the provider of suicide bereavement services in Gwent withdrew from the provision, the JAF successfully bid for the provision, building upon existing relationships with the local police and health trusts.

The JAF has contributed towards the Co-Alc Alliance that is a collaboration between charities and academics at The University of South Wales, to better understand the relationship with cocaine, alcohol and suicide, to make more people aware of the risk of sudden death and suicide when cocaine and alcohol are metabolised in the liver.

In addition, during this period the JAF further developed Play Therapy for children bereaved through suicide, recognising the pressures on children and providing them with coping strategies to last a life-time.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

All trustees are aware of the guidance issued by the commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity's main achievements this year was to secure a further funding cycle for three years from the National Lottery. This allowed the JAF to continue to build on the success of previous years to fulfil the charity objectives and help vulnerable people.

Members of the Jacob Abraham Foundation advise the Welsh Government on suicide strategy and are involved in numerous local and national charities and bodies to advise on the provision of suicide services. The JAF's reputation continues to grow, especially with services to local health trusts and the Gwent Police.

Staffing the charity with professional and dedicated employees has allowed the JAF to save the lives of dozens of individuals, to help 100s of people bereaving and vulnerable from suicide and to educate 1000s of people to better understand suicide and intervene where possible. In particular, the JAF has invested in specific education for the increased suicide risk following cocaine/alcohol consumption, which will increase education with affected groups. JAF have undertaken different approaches to prevention by providing community events addressing certain contributing, gambling, menopause, relationship breakdown. By adding Play Therapy to the list of services, the JAF are providing valuable coping mechanism for children bereaved through a suicide.

The JAF gets feedback from all its services, as it is so critical to get the services right. For the reporting period, the feedback has been overwhelmingly positive and a real indication that the charity is doing the right things. Furthermore, regular feedback on the services demonstrates that the JAF are leading the way in delivering suicide training, intervention and bereavement support. The Suicide Brief Intervention Training is the JAF's own bespoke model, based upon the JAF employee's lived experiences and expertise, that has educated so many in the local community.

By reducing the suicide rate the JAF are saving the economy millions of pounds and preventing the needless suffering of 100s of people.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aimed to hold at least £50,000 in reserves to cover salary commitments.

Details of any funds materially in deficit

Not applicable.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The National Lottery, People and Places funding, has provided the much-needed funding and stability for the charity to provide all three services from 2024 until the end of 2026. Securing the funding for a further 3 years was critical for the charity and will provide the funding to provide services and look for more sustainable funding going forward.

The Jacob Abraham Foundation's ongoing award of the Gwent Project has provided further dedicated funding to allow the charity to deliver valuable services in Gwent and demonstrate the ability to be a partner to local government services.

The JAF's expenditure is overwhelmingly on staff salaries and office rental costs. The office provides a place of work, an area for training and a safe place for 1:1 services. The salary expenditure is crucial for the staff to provide the key objectives and will always be the main source of expenditure.

The funds are held in the charity bank account. Trustees have no plans to invest the funds but are looking at better charity savings rates.

JAF organised and ad hoc fundraising has once again played a heart-warming part in funding the JAF. The public support and constant stream of activities shows how much support the local community has for the JAF.

Section F

Other optional information

The Jacob Abraham Foundation is always at capacity. This once again demonstrates that the demand for suicide prevention services are huge. Small charities face constant struggles to maintain funding to provide life-saving services. The JAF is proud of its services in the reporting period, despite the toll it can take on employees. The daily work, the product of lived experiences, and ground breaking new training and research into the cocaine/alcohol/suicide relationship, shows what inspirational service the employees provide.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Martin Hole

Full name(s)

Martin Hole

Position (eg Secretary, Chair, etc)

Chair Trustee

Date

8 January 2025

Charity registration number: 1170063

Jacob Abraham Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2024

HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Jacob Abraham Foundation

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Jacob Abraham Foundation

Trustees' Report

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

Objectives and activities

Objects and aims

The objects are suicide intervention (1:1 counselling for vulnerable adults), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

JAF is fully aware of the Charity Commission's guidelines on public benefit when we planned our activities every year. JAF took the summary of the object and produced these objectives to drive us:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
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During this reporting year, the JAF's contribution to the reduction of suicides and general mental health education, was recognised through partnerships and collaborations with over 40 other organisations and government agencies. When the provider of suicide bereavement services in Gwent withdrew from the provision, the JAF successfully bid for the provision, building upon existing relationships with the local police and health trusts.

The JAF has contributed towards the Co-Alc Alliance that is a collaboration between charities and academics at The University of South Wales, to better understand the relationship with cocaine, alcohol and suicide, to make more people aware of the risk of sudden death and suicide when cocaine and alcohol are metabolised in the liver.

In addition, during this period the JAF further developed Play Therapy for children bereaved through suicide, recognising the pressures on children and providing them with coping strategies to last a life-time.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

All trustees are aware of the guidance issued by the commission on public benefit.

Jacob Abraham Foundation

Trustees' Report

Objectives, strategies and activities

The charity's main achievements this year was to secure a further funding cycle for three years from the National Lottery. This allowed the JAF to continue to build on the success of previous years to fulfil the charity objectives and help vulnerable people.

Members of the Jacob Abraham Foundation advise the Welsh Government on suicide strategy and are involved in numerous local and national charities and bodies to advise on the provision of suicide services. The JAF's reputation continues to grow, especially with services to local health trusts and the Gwent Police.

Staffing the charity with professional and dedicated employees has allowed the JAF to save the lives of dozens of individuals, to help 100s of people bereaving and vulnerable from suicide and to educate 1000s of people to better understand suicide and intervene where possible. In particular, the JAF has invested in specific education for the increased suicide risk following cocaine/alcohol consumption, which will increase education with affected groups. JAF have undertaken different approaches to prevention by providing community events addressing certain contributing, gambling, menopause, relationship breakdown. By adding Play Therapy to the list of services, the JAF are providing valuable coping mechanism for children bereaved through a suicide.

The JAF gets feedback from all its services, as it is so critical to get the services right. For the reporting period, the feedback has been overwhelmingly positive and a real indication that the charity is doing the right things. Furthermore, regular feedback on the services demonstrates that the JAF are leading the way in delivering suicide training, intervention and bereavement support. The Suicide Brief Intervention Training is the JAF's own bespoke model, based upon the JAF employee's lived experiences and expertise, that has educated so many in the local community.

By reducing the suicide rate the JAF are saving the economy millions of pounds and preventing the needless suffering of 100s of people.

Public benefit

The Jacob Abraham Foundation aims to help prevent suicide through direct intervention with vulnerable people, raise awareness on mental health/suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

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.

Grant making policies

No grantmaking or investing was made by the charity. Volunteer contributions were growing again post-pandemic. In this period our main goals were: the recruitment of experienced counsellors, development of a safe working environment and establishing all services to fulfil the objectives in our bid to the National Lottery.

Jacob Abraham Foundation

Trustees' Report

Financial review

The National Lottery, People and Places funding, has provided the much-needed funding and stability for the charity to provide all three services from 2024 until the end of 2026. Securing the funding for a further 3 years was critical for the charity and will provide the funding to provide services and look for more sustainable funding going forward.

The Jacob Abraham Foundation's ongoing award of the Gwent Project has provided further dedicated funding to allow the charity to deliver valuable services in Gwent and demonstrate the ability to be a partner to local government services.

The JAF's expenditure is overwhelmingly on staff salaries and office rental costs. The office provides a place of work, an area for training and a safe place for 1:1 services. The salary expenditure is crucial for the staff to provide the key objectives and will always be the main source of expenditure.

The funds are held in the charity bank account. Trustees have no plans to invest the funds but are looking at better charity savings rates.

JAF organised and ad hoc fundraising has once again played a heart-warming part in funding the JAF. The public support and constant stream of activities shows how much support the local community has for the JAF.

Policy on reserves

The charity aimed to hold at least £50,000 in reserves to cover salary commitments.

Plans for future periods

Aims and key objectives for future periods

The Jacob Abraham Foundation is always at capacity. This once again demonstrates that the demand for suicide prevention services are huge. Small charities face constant struggles to maintain funding to provide life-saving services. The JAF is proud of its services in the reporting period, despite the toll it can take on employees. The daily work, the product of lived experiences, and ground breaking new training and research into the cocaine/alcohol/suicide relationship, shows what inspirational service the employees provide.

Jacob Abraham Foundation

Trustees' Report

Reference and Administrative Details

Charity Registration Number: 1170063

Principal Office: First Floor, Unit 1
Regents Court
Nettlefold Road
Cardiff
CF24 5JQ

Independent Examiner: HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Mrs Olivia Gaskell
Mrs Rebecca Smart
Mr Martin Hole
Mr David Abraham
Mr Ieuan Gardiner
Mr Aran Cook (appointed 1 February 2024)

Senior Management / Leadership Team: Mrs Nicola Abraham

Structure, governance and management

Nature of governing document

Jacob Abraham Foundation is an Charitable Incorporated Organisation (CIO) governed by its' constitution adopted on the 7th November 2016.

Recruitment and appointment of trustees

Trustees' are identified and elected by the existing Board in accordance with the charity's constitution.

Jacob Abraham Foundation

Trustees' Report

Induction and training of trustees

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

The JAF has recruited another trustee in Aran Cook, who brings a lot of passion, encouragement and energy to the team.

Organisational structure

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK. JAF has become members of Suicide, Self-Harm Steering Group (Public Health Wales) and the Welsh Government Cross Party Group and Welsh National Advisory Group.

JAF is organised through a management group of senior employees who meet monthly. Trustees are invited to attend the regular management meetings. Trustees meet at least 5 times per annum and will meet on an ad hoc basis to discuss strategic, financial or employee issues.

Major risks and management of those risks

Safeguarding

Risks to employees and vulnerable persons

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

Jacob Abraham Foundation

Trustees' Report

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.

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

.....
Mr Martin Hole
Trustee

Jacob Abraham Foundation

Independent Examiner's Report to the trustees of Jacob Abraham Foundation

I report to the trustees on my examination of the accounts of Jacob Abraham Foundation for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Jacob Abraham Foundation 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 Jacob Abraham Foundation'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 Jacob Abraham Foundation 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.

.....
Mr Andrew Hill FCCA ACA DChA BFP
ACCA

Severn House
Hazell Drive
Newport
NP10 8FY

Date:.....

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		52,053	-	52,053
Charitable activities		-	178,975	178,975
Total income		<u>52,053</u>	<u>178,975</u>	<u>231,028</u>
Expenditure on:				
Charitable activities		(732)	(201,785)	(202,517)
Total expenditure		<u>(732)</u>	<u>(201,785)</u>	<u>(202,517)</u>
Net income/(expenditure)		51,321	(22,810)	28,511
Gross transfers between funds		5,159	(5,159)	-
Net movement in funds		56,480	(27,969)	28,511
Reconciliation of funds				
Total funds brought forward		<u>130,899</u>	<u>27,969</u>	<u>158,868</u>
Total funds carried forward	15	<u><u>187,379</u></u>	<u><u>-</u></u>	<u><u>187,379</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		34,285	-	34,285
Charitable activities		8,288	165,126	173,414
Total income		<u>42,573</u>	<u>165,126</u>	<u>207,699</u>
Expenditure on:				
Charitable activities		(480)	(169,916)	(170,396)
Total expenditure		<u>(480)</u>	<u>(169,916)</u>	<u>(170,396)</u>
Net income/(expenditure)		42,093	(4,790)	37,303
Net movement in funds		42,093	(4,790)	37,303
Reconciliation of funds				
Total funds brought forward		<u>88,806</u>	<u>32,759</u>	<u>121,565</u>
Total funds carried forward	15	<u><u>130,899</u></u>	<u><u>27,969</u></u>	<u><u>158,868</u></u>

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

The notes on pages 11 to 19 form an integral part of these financial statements.

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2024

The funds breakdown for 2023 is shown in note 15.

The notes on pages 11 to 19 form an integral part of these financial statements.

Jacob Abraham Foundation
(Registration number: 1170063)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	606	900
Current assets			
Debtors	12	1,876	-
Cash at bank and in hand	13	<u>187,650</u>	<u>159,794</u>
		189,526	159,794
Creditors: Amounts falling due within one year	14	<u>(2,753)</u>	<u>(1,826)</u>
Net current assets		<u>186,773</u>	<u>157,968</u>
Net assets		<u><u>187,379</u></u>	<u><u>158,868</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	-	27,969
Unrestricted income funds			
Unrestricted funds		<u>187,379</u>	<u>130,899</u>
Total funds	15	<u><u>187,379</u></u>	<u><u>158,868</u></u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on
and signed on their behalf by:

.....
Mr Martin Hole
Trustee

Jacob Abraham Foundation

Notes to the Financial Statements for the Year Ended 31 March 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

Jacob Abraham Foundation 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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Jacob Abraham Foundation

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Jacob Abraham Foundation

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	52,053	52,053	34,285
	<u>52,053</u>	<u>52,053</u>	<u>34,285</u>

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	178,975	178,975	173,414
	<u>178,975</u>	<u>178,975</u>	<u>173,414</u>

4 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	732	31,256	31,988	18,744
Staff costs	-	149,732	149,732	132,820
Allocated support costs	-	19,351	19,351	17,322
Governance costs	-	1,446	1,446	1,510
	<u>732</u>	<u>201,785</u>	<u>202,517</u>	<u>170,396</u>

Jacob Abraham Foundation

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

5 Analysis of governance and support costs

Support costs allocated to charitable activities

		Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	Basis of allocation 100% of associated costs	<u>1,414</u>	<u>2,011</u>	<u>132</u>	<u>16,012</u>	<u>593</u>	<u>20,162</u>	<u>18,833</u>

Jacob Abraham Foundation

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

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,056	1,056	1,068
Other governance costs	390	390	442
	<u>1,446</u>	<u>1,446</u>	<u>1,510</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>732</u>	<u>660</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr David Abraham

During the year the charity made salary payments totalling £24,223 to Mrs N Abraham, the wife of Mr David Abraham.

This remuneration was paid to Mrs N Abraham having sought authority to do so from the Charity Commission.

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

Jacob Abraham Foundation

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

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	134,374	119,558
Social security costs	11,486	9,356
Pension costs	3,872	3,906
	<u>149,732</u>	<u>132,820</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Suicide Prevention & Intervention	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,056</u>	<u>1,068</u>

Jacob Abraham Foundation

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

10 Taxation

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

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2023	2,000	2,000
Additions	438	438
At 31 March 2024	2,438	2,438
Depreciation		
At 1 April 2023	1,100	1,100
Charge for the year	732	732
At 31 March 2024	1,832	1,832
Net book value		
At 31 March 2024	606	606
At 31 March 2023	900	900

12 Debtors

	2024 £
Prepayments	1,876

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	187,650	159,794

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Pension scheme creditor	1,697	770
Accruals	1,056	1,056
	2,753	1,826

Jacob Abraham Foundation

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

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted	130,899	52,053	(732)	5,159	187,379
Restricted funds					
Big Lottery Fund	<u>27,969</u>	<u>178,975</u>	<u>(201,785)</u>	<u>(5,159)</u>	<u>-</u>
Total funds	<u>158,868</u>	<u>231,028</u>	<u>(202,517)</u>	<u>-</u>	<u>187,379</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £		Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted	88,806	42,573	(480)		130,899
Restricted					
Big Lottery Fund	32,759	160,126	(164,916)		27,969
Zurich Community Fund	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>		<u>-</u>
Total restricted funds	<u>32,759</u>	<u>165,126</u>	<u>(169,916)</u>		<u>27,969</u>
Total funds	<u>121,565</u>	<u>207,699</u>	<u>(170,396)</u>		<u>158,868</u>

The specific purposes for which the funds are to be applied are as follows:

The National Lottery and Zurich gives grants to organisations in the UK to help improve their communities, with money going to community groups, health, education and environment projects.

Jacob Abraham Foundation

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

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	606	606
Current assets	189,526	189,526
Current liabilities	(2,753)	(2,753)
Total net assets	187,379	187,379

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	900	-	900
Current assets	131,055	28,739	159,794
Current liabilities	(1,056)	(770)	(1,826)
Total net assets	130,899	27,969	158,868

Charity registration number: 1170063

Jacob Abraham Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2024

HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Jacob Abraham Foundation

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Jacob Abraham Foundation

Trustees' Report

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

Objectives and activities

Objects and aims

The objects are suicide intervention (1:1 counselling for vulnerable adults), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

JAF is fully aware of the Charity Commission's guidelines on public benefit when we planned our activities every year. JAF took the summary of the object and produced these objectives to drive us:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
- 1:1 counselling for suiciding people (intervention).

During this reporting year, the JAF's contribution to the reduction of suicides and general mental health education, was recognised through partnerships and collaborations with over 40 other organisations and government agencies. When the provider of suicide bereavement services in Gwent withdrew from the provision, the JAF successfully bid for the provision, building upon existing relationships with the local police and health trusts.

The JAF has contributed towards the Co-Alc Alliance that is a collaboration between charities and academics at The University of South Wales, to better understand the relationship with cocaine, alcohol and suicide, to make more people aware of the risk of sudden death and suicide when cocaine and alcohol are metabolised in the liver.

In addition, during this period the JAF further developed Play Therapy for children bereaved through suicide, recognising the pressures on children and providing them with coping strategies to last a life-time.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

All trustees are aware of the guidance issued by the commission on public benefit.

Jacob Abraham Foundation

Trustees' Report

Objectives, strategies and activities

The charity's main achievements this year was to secure a further funding cycle for three years from the National Lottery. This allowed the JAF to continue to build on the success of previous years to fulfil the charity objectives and help vulnerable people.

Members of the Jacob Abraham Foundation advise the Welsh Government on suicide strategy and are involved in numerous local and national charities and bodies to advise on the provision of suicide services. The JAF's reputation continues to grow, especially with services to local health trusts and the Gwent Police.

Staffing the charity with professional and dedicated employees has allowed the JAF to save the lives of dozens of individuals, to help 100s of people bereaving and vulnerable from suicide and to educate 1000s of people to better understand suicide and intervene where possible. In particular, the JAF has invested in specific education for the increased suicide risk following cocaine/alcohol consumption, which will increase education with affected groups. JAF have undertaken different approaches to prevention by providing community events addressing certain contributing, gambling, menopause, relationship breakdown. By adding Play Therapy to the list of services, the JAF are providing valuable coping mechanism for children bereaved through a suicide.

The JAF gets feedback from all its services, as it is so critical to get the services right. For the reporting period, the feedback has been overwhelmingly positive and a real indication that the charity is doing the right things. Furthermore, regular feedback on the services demonstrates that the JAF are leading the way in delivering suicide training, intervention and bereavement support. The Suicide Brief Intervention Training is the JAF's own bespoke model, based upon the JAF employee's lived experiences and expertise, that has educated so many in the local community.

By reducing the suicide rate the JAF are saving the economy millions of pounds and preventing the needless suffering of 100s of people.

Public benefit

The Jacob Abraham Foundation aims to help prevent suicide through direct intervention with vulnerable people, raise awareness on mental health/suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

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.

Grant making policies

No grantmaking or investing was made by the charity. Volunteer contributions were growing again post-pandemic. In this period our main goals were: the recruitment of experienced counsellors, development of a safe working environment and establishing all services to fulfil the objectives in our bid to the National Lottery.

Jacob Abraham Foundation

Trustees' Report

Financial review

The National Lottery, People and Places funding, has provided the much-needed funding and stability for the charity to provide all three services from 2024 until the end of 2026. Securing the funding for a further 3 years was critical for the charity and will provide the funding to provide services and look for more sustainable funding going forward.

The Jacob Abraham Foundation's ongoing award of the Gwent Project has provided further dedicated funding to allow the charity to deliver valuable services in Gwent and demonstrate the ability to be a partner to local government services.

The JAF's expenditure is overwhelmingly on staff salaries and office rental costs. The office provides a place of work, an area for training and a safe place for 1:1 services. The salary expenditure is crucial for the staff to provide the key objectives and will always be the main source of expenditure.

The funds are held in the charity bank account. Trustees have no plans to invest the funds but are looking at better charity savings rates.

JAF organised and ad hoc fundraising has once again played a heart-warming part in funding the JAF. The public support and constant stream of activities shows how much support the local community has for the JAF.

Policy on reserves

The charity aimed to hold at least £50,000 in reserves to cover salary commitments.

Plans for future periods

Aims and key objectives for future periods

The Jacob Abraham Foundation is always at capacity. This once again demonstrates that the demand for suicide prevention services are huge. Small charities face constant struggles to maintain funding to provide life-saving services. The JAF is proud of its services in the reporting period, despite the toll it can take on employees. The daily work, the product of lived experiences, and ground breaking new training and research into the cocaine/alcohol/suicide relationship, shows what inspirational service the employees provide.

Jacob Abraham Foundation

Trustees' Report

Reference and Administrative Details

Charity Registration Number: 1170063

Principal Office: First Floor, Unit 1
Regents Court
Nettlefold Road
Cardiff
CF24 5JQ

Independent Examiner: HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mrs Olivia Gaskell
Mrs Rebecca Smart
Mr Martin Hole
Mr David Abraham
Mr Ieuan Gardiner
Mr Aran Cook (appointed 1 February 2024)

Senior Management / Leadership Team: Mrs Nicola Abraham

Structure, governance and management

Nature of governing document

Jacob Abraham Foundation is an Charitable Incorporated Organisation (CIO) governed by its' constitution adopted on the 7th November 2016.

Recruitment and appointment of trustees

Trustees' are identified and elected by the existing Board in accordance with the charity's constitution.

Jacob Abraham Foundation

Trustees' Report

Induction and training of trustees

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

The JAF has recruited another trustee in Aran Cook, who brings a lot of passion, encouragement and energy to the team.

Organisational structure

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK. JAF has become members of Suicide, Self-Harm Steering Group (Public Health Wales) and the Welsh Government Cross Party Group and Welsh National Advisory Group.

JAF is organised through a management group of senior employees who meet monthly. Trustees are invited to attend the regular management meetings. Trustees meet at least 5 times per annum and will meet on an ad hoc basis to discuss strategic, financial or employee issues.

Major risks and management of those risks

Safeguarding

Risks to employees and vulnerable persons

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

Jacob Abraham Foundation

Trustees' Report

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.

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

.....
Mr Martin Hole
Trustee

Jacob Abraham Foundation

Independent Examiner's Report to the trustees of Jacob Abraham Foundation

I report to the trustees on my examination of the accounts of Jacob Abraham Foundation for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Jacob Abraham Foundation 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 Jacob Abraham Foundation'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 Jacob Abraham Foundation 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.

.....
Mr Andrew Hill FCCA ACA DChA BFP
ACCA

Severn House
Hazell Drive
Newport
NP10 8FY

Date:.....

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		52,053	-	52,053
Charitable activities		-	178,975	178,975
Total income		<u>52,053</u>	<u>178,975</u>	<u>231,028</u>
Expenditure on:				
Charitable activities		(732)	(201,785)	(202,517)
Total expenditure		<u>(732)</u>	<u>(201,785)</u>	<u>(202,517)</u>
Net income/(expenditure)		51,321	(22,810)	28,511
Gross transfers between funds		5,159	(5,159)	-
Net movement in funds		56,480	(27,969)	28,511
Reconciliation of funds				
Total funds brought forward		<u>130,899</u>	<u>27,969</u>	<u>158,868</u>
Total funds carried forward	15	<u><u>187,379</u></u>	<u><u>-</u></u>	<u><u>187,379</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		34,285	-	34,285
Charitable activities		8,288	165,126	173,414
Total income		<u>42,573</u>	<u>165,126</u>	<u>207,699</u>
Expenditure on:				
Charitable activities		(480)	(169,916)	(170,396)
Total expenditure		<u>(480)</u>	<u>(169,916)</u>	<u>(170,396)</u>
Net income/(expenditure)		42,093	(4,790)	37,303
Net movement in funds		42,093	(4,790)	37,303
Reconciliation of funds				
Total funds brought forward		<u>88,806</u>	<u>32,759</u>	<u>121,565</u>
Total funds carried forward	15	<u><u>130,899</u></u>	<u><u>27,969</u></u>	<u><u>158,868</u></u>

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

The notes on pages 11 to 19 form an integral part of these financial statements.

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2024

The funds breakdown for 2023 is shown in note 15.

The notes on pages 11 to 19 form an integral part of these financial statements.

Jacob Abraham Foundation
(Registration number: 1170063)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	606	900
Current assets			
Debtors	12	1,876	-
Cash at bank and in hand	13	<u>187,650</u>	<u>159,794</u>
		189,526	159,794
Creditors: Amounts falling due within one year	14	<u>(2,753)</u>	<u>(1,826)</u>
Net current assets		<u>186,773</u>	<u>157,968</u>
Net assets		<u><u>187,379</u></u>	<u><u>158,868</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	-	27,969
Unrestricted income funds			
Unrestricted funds		<u>187,379</u>	<u>130,899</u>
Total funds	15	<u><u>187,379</u></u>	<u><u>158,868</u></u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on
and signed on their behalf by:

.....
Mr Martin Hole
Trustee

Jacob Abraham Foundation

Notes to the Financial Statements for the Year Ended 31 March 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

Jacob Abraham Foundation 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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Jacob Abraham Foundation

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Jacob Abraham Foundation

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	52,053	52,053	34,285
	<u>52,053</u>	<u>52,053</u>	<u>34,285</u>

3 Income from charitable activities

	Restricted funds £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	178,975	178,975	173,414
	<u>178,975</u>	<u>178,975</u>	<u>173,414</u>

4 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	732	31,256	31,988	18,744
Staff costs	-	149,732	149,732	132,820
Allocated support costs	-	19,351	19,351	17,322
Governance costs	-	1,446	1,446	1,510
	<u>732</u>	<u>201,785</u>	<u>202,517</u>	<u>170,396</u>

Jacob Abraham Foundation

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

5 Analysis of governance and support costs

Support costs allocated to charitable activities

		Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2024 £	Total 2023 £
Suicide Prevention & Intervention	Basis of allocation 100% of associated costs	<u>1,414</u>	<u>2,011</u>	<u>132</u>	<u>16,012</u>	<u>593</u>	<u>20,162</u>	<u>18,833</u>

Jacob Abraham Foundation

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

Governance costs

	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,056	1,056	1,068
Other governance costs	390	390	442
	<u>1,446</u>	<u>1,446</u>	<u>1,510</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>732</u>	<u>660</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr David Abraham

During the year the charity made salary payments totalling £24,223 to Mrs N Abraham, the wife of Mr David Abraham.

This remuneration was paid to Mrs N Abraham having sought authority to do so from the Charity Commission.

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

Jacob Abraham Foundation

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

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	134,374	119,558
Social security costs	11,486	9,356
Pension costs	3,872	3,906
	<u>149,732</u>	<u>132,820</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Suicide Prevention & Intervention	<u>5</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,056</u>	<u>1,068</u>

Jacob Abraham Foundation

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

10 Taxation

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

11 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2023	2,000	2,000
Additions	438	438
At 31 March 2024	2,438	2,438
Depreciation		
At 1 April 2023	1,100	1,100
Charge for the year	732	732
At 31 March 2024	1,832	1,832
Net book value		
At 31 March 2024	606	606
At 31 March 2023	900	900

12 Debtors

	2024 £
Prepayments	1,876

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	187,650	159,794

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Pension scheme creditor	1,697	770
Accruals	1,056	1,056
	2,753	1,826

Jacob Abraham Foundation

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

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted	130,899	52,053	(732)	5,159	187,379
Restricted funds					
Big Lottery Fund	<u>27,969</u>	<u>178,975</u>	<u>(201,785)</u>	<u>(5,159)</u>	<u>-</u>
Total funds	<u>158,868</u>	<u>231,028</u>	<u>(202,517)</u>	<u>-</u>	<u>187,379</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £		Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted	88,806	42,573	(480)		130,899
Restricted					
Big Lottery Fund	32,759	160,126	(164,916)		27,969
Zurich Community Fund	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>		<u>-</u>
Total restricted funds	<u>32,759</u>	<u>165,126</u>	<u>(169,916)</u>		<u>27,969</u>
Total funds	<u>121,565</u>	<u>207,699</u>	<u>(170,396)</u>		<u>158,868</u>

The specific purposes for which the funds are to be applied are as follows:

The National Lottery and Zurich gives grants to organisations in the UK to help improve their communities, with money going to community groups, health, education and environment projects.

Jacob Abraham Foundation

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

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	606	606
Current assets	189,526	189,526
Current liabilities	(2,753)	(2,753)
Total net assets	187,379	187,379

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	900	-	900
Current assets	131,055	28,739	159,794
Current liabilities	(1,056)	(770)	(1,826)
Total net assets	130,899	27,969	158,868

Accounts

Charity registration number: 1170063

Jacob Abraham Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2023

HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Jacob Abraham Foundation

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Jacob Abraham Foundation

Trustees' Report

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

Objectives and activities

Objects and aims

The objects are suicide intervention (1:1 counselling for vulnerable adults), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

Objectives, strategies and activities

JAF is fully aware of the Charity Commission's guidelines on public benefit when we plan our activities every year. JAF produced these objectives to drive our activities:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
- 1:1 counselling for suiciding people (intervention).

During this reporting year, the JAF's contribution to the reduction of suicides and general mental health education, was recognised through partnerships and collaborations with over 40 other organisations and government agencies. When the provider of suicide bereavement services in Gwent withdrew from the provision, the JAF successfully bid for the provision, building upon positive existing relationships with the local police and health trusts.

The JAF has contributed towards the Co-Alc Alliance that is a collaboration between charities and academics to better understand the relationship with cocaine, alcohol and suicide, to make more people aware of the risk of sudden death and suicide when cocaine and alcohol are metabolised in the liver.

In addition, during this period the JAF added Play Therapy for school children, recognising the pressures on children and providing them with coping strategies to last a lifetime.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

All trustees are aware of the guidance issued by the commission on public benefit.

Public benefit

The Jacob Abraham Foundation aims to help prevent suicide through direct intervention with vulnerable people, raise awareness on mental health/suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

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.

Grant making policies

No grantmaking or investing was made by the charity. Volunteer contributions were growing again post-pandemic. In this period our main goals were: the recruitment of experienced counsellors, development of a safe working environment and establishing all services to fulfil the objectives in our bid to the National Lottery.

Jacob Abraham Foundation

Trustees' Report

Achievements and performance

The charity's main achievements this year were to consolidate on the appointments made and drive a professional, life-saving service, that has grown steadily in reputation and has extended to cover all parts of south Wales.

Members of the Jacob Abraham Foundation advise the Welsh Government on suicide strategy and are involved in numerous local and national charities and bodies to advise on the provision of suicide services.

This has allowed the JAF to save the lives of dozens of individuals, to help 100s of people bereaving and vulnerable from suicide and to educate 1000s of people to better understand suicide and intervene where possible. In particular, the JAF has invested in specific education for the increased suicide risk following cocaine/alcohol, which will increase education. By adding Play Therapy to the list of services, the JAF are providing valuable coping mechanism for school children following a huge rise in demand for school children mental health services.

Once again, the Jacob Abraham Foundation can report on extremely positive feedback on all three services and that is down to the commitment and expertise of the employees, who make a positive difference to vulnerable people on a daily basis. Furthermore, regular feedback on the services demonstrates that the JAF are leading the way in delivering suicide training, intervention and bereavement support. The Suicide Brief Intervention Training is the JAF's own bespoke model, based upon the JAF employee's lived experiences and expertise, that has educated so many in the local community.

By reducing the suicide rate the JAF are saving the economy millions of pounds and preventing the needless suffering of 100s of people.

Financial review

Policy on reserves

The charity aimed to hold at least £15,000 in the bank. This figure would be increased as fund-raising activities were allowed to progress post-pandemic and secure funding from the National Lottery would be received quarterly from 2021 to 2023. Trustees would monitor the accounts to potentially raise the reserve in mid-2023.

Reference and Administrative Details

Charity Registration Number:	1170063
Principal Office:	First Floor, Unit 1 Regents Court Nettlefold Road Cardiff CF24 5JQ
Independent Examiner:	HSJ Accountants Limited Severn House Hazell Drive Newport NP10 8FY

Jacob Abraham Foundation

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Olivia Gaskell
	Mrs Rebecca Smart
	Mr Martin Hole
	Mr David Abraham
	Mr Ieuan Gardiner

Senior Management / Leadership Team:	Mrs Nicola Abraham
--------------------------------------	--------------------

Structure, governance and management

Nature of governing document

Jacob Abraham Foundation is an Charitable Incorporated Organisation (CIO) governed by its' constitution adopted on the 7th November 2016.

Recruitment and appointment of trustees

Trustees' are identified and elected by the existing Board in accordance with the charity's constitution.

Organisational structure

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK.

JAF has numerous safeguarding policies which include a child safeguarding statement, a charity safeguarding policy, health and safety, data protection, equal opportunities, lone working and a volunteers' policy.

JAF has become members of Suicide, Self Harm Steering Group (Public Health Wales). Welsh Government Cross Party Group and Welsh National Advisory Group.

Major risks and management of those risks

Safeguarding

Risks to employees and vulnerable persons

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Jacob Abraham Foundation

Trustees' Report

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Jacob Abraham Foundation

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 15 March 2024 and signed on its behalf by:



Mr Martin Hole
Trustee

Jacob Abraham Foundation

Independent Examiner's Report to the trustees of Jacob Abraham Foundation

I report to the trustees on my examination of the accounts of Jacob Abraham Foundation for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Jacob Abraham Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

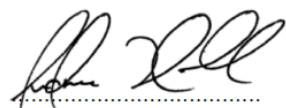
I report in respect of my examination of the Jacob Abraham Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Jacob Abraham Foundation 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.



Mr Andrew Hill FCCA ACA DChA BFP
ACCA

Severn House
Hazell Drive
Newport
NP10 8FY

18 March 2024

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		34,285	-	34,285
Charitable activities		8,288	165,126	173,414
Total income		42,573	165,126	207,699
Expenditure on:				
Charitable activities		(480)	(169,916)	(170,396)
Total expenditure		(480)	(169,916)	(170,396)
Net income/(expenditure)		42,093	(4,790)	37,303
Net movement in funds		42,093	(4,790)	37,303
Reconciliation of funds				
Total funds brought forward		88,806	32,759	121,565
Total funds carried forward	15	130,899	27,969	158,868

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		27,914	-	27,914
Charitable activities		-	193,205	193,205
Investment income	4	837	-	837
Total income		28,751	193,205	221,956
Expenditure on:				
Charitable activities		(440)	(160,446)	(160,886)
Total expenditure		(440)	(160,446)	(160,886)
Net income		28,311	32,759	61,070
Net movement in funds		28,311	32,759	61,070
Reconciliation of funds				
Total funds brought forward		60,495	-	60,495
Total funds carried forward	15	88,806	32,759	121,565

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 15.

Jacob Abraham Foundation
(Registration number: 1170063)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	900	1,560
Current assets			
Cash at bank and in hand	13	159,794	120,989
Creditors: Amounts falling due within one year	14	<u>(1,826)</u>	<u>(984)</u>
Net current assets		<u>157,968</u>	<u>120,005</u>
Net assets		<u><u>158,868</u></u>	<u><u>121,565</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		27,969	32,759
Unrestricted income funds			
Unrestricted funds		<u>130,899</u>	<u>88,806</u>
Total funds	15	<u><u>158,868</u></u>	<u><u>121,565</u></u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 15 March 2024 and signed on their behalf by:



Mr Martin Hole
Trustee

Jacob Abraham Foundation

Notes to the Financial Statements for the Year Ended 31 March 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

Jacob Abraham Foundation 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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Jacob Abraham Foundation

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Jacob Abraham Foundation

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	34,285	34,285	27,914
	<u>34,285</u>	<u>34,285</u>	<u>27,914</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Suicide Prevention & Intervention	8,288	165,126	173,414	193,205
	<u>8,288</u>	<u>165,126</u>	<u>173,414</u>	<u>193,205</u>

4 Investment income

	Total 2023 £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	-	837
	<u>-</u>	<u>837</u>

5 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Suicide Prevention & Intervention	480	18,264	18,744	26,190
Staff costs	-	132,820	132,820	108,940
Allocated support costs	-	17,322	17,322	21,237
Governance costs	-	1,510	1,510	4,519
	<u>480</u>	<u>169,916</u>	<u>170,396</u>	<u>160,886</u>

Jacob Abraham Foundation

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

6 Analysis of governance and support costs

Support costs allocated to charitable activities

		Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2023 £	Total 2022 £
	Basis of allocation							
Suicide Prevention & Intervention	A	<u>1,511</u>	<u>1,021</u>	<u>667</u>	<u>13,072</u>	<u>2,562</u>	<u>18,833</u>	<u>25,756</u>

Basis of allocation

Reference	Method of allocation
A	100% of associated support costs

Jacob Abraham Foundation

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

Governance costs

	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,068	1,068	984
Legal fees	-	-	2,416
Other governance costs	442	442	1,119
	<u>1,510</u>	<u>1,510</u>	<u>4,519</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>660</u>	<u>440</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr David Abraham

During the year the charity made salary payments totalling £21,480 to Mrs N Abraham, the wife of Mr David Abraham.

This remuneration was paid to Mrs N Abraham having sought authority to do so from the Charity Commission.

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

Jacob Abraham Foundation

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

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	119,558	98,839
Social security costs	9,356	7,310
Pension costs	3,906	2,791
	<u>132,820</u>	<u>108,940</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Suicide Prevention & Intervention	<u>5</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>1,068</u>	<u>984</u>

Jacob Abraham Foundation

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

11 Taxation

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

12 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2022	2,000	2,000
At 31 March 2023	2,000	2,000
Depreciation		
At 1 April 2022	440	440
Charge for the year	660	660
At 31 March 2023	1,100	1,100
Net book value		
At 31 March 2023	900	900
At 31 March 2022	1,560	1,560

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	159,794	120,989

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Pension scheme creditor	770	-
Accruals	1,056	984
	1,826	984

Jacob Abraham Foundation

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

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General Unrestricted Funds	88,806	42,573	(480)	130,899
Restricted funds				
Big Lottery Fund	32,759	160,126	(164,916)	27,969
Zurich Community Fund	-	5,000	(5,000)	-
	<u>32,759</u>	<u>165,126</u>	<u>(169,916)</u>	<u>27,969</u>
Total funds	<u>121,565</u>	<u>207,699</u>	<u>(170,396)</u>	<u>158,868</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Unrestricted Funds	60,495	28,751	(440)	88,806
Restricted funds				
Big Lottery Fund	-	163,205	(130,446)	32,759
Zurich Community Fund	-	30,000	(30,000)	-
	<u>-</u>	<u>193,205</u>	<u>(160,446)</u>	<u>32,759</u>
Total funds	<u>60,495</u>	<u>221,956</u>	<u>(160,886)</u>	<u>121,565</u>

The specific purposes for which the funds are to be applied are as follows:

The National Lottery and Zurich gives grants to organisations in the UK to help improve their communities, with money going to community groups, health, education and environment projects.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	900	-	900
Current assets	131,055	28,739	159,794
Current liabilities	<u>(1,056)</u>	<u>(770)</u>	<u>(1,826)</u>
Total net assets	<u>130,899</u>	<u>27,969</u>	<u>158,868</u>

Jacob Abraham Foundation

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

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,560	-	1,560
Current assets	88,230	32,759	120,989
Current liabilities	(984)	-	(984)
Total net assets	<u>88,806</u>	<u>32,759</u>	<u>121,565</u>

Accounts

Charity registration number: 1170063

Jacob Abraham Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

HSJ Accountants Limited
Severn House
Hazell Drive
Newport
NP10 8FY

Jacob Abraham Foundation

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Jacob Abraham Foundation

Trustees' Report

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

Objectives and activities

Objects and aims

The objects are suicide intervention (1:1 counselling for vulnerable adults), suicide prevention (training and education) and postvention (bereavement support). This reporting year, the Jacob Abraham Foundation continued delivering on all three objects.

Objectives, strategies and activities

We were fully aware of the Charity Commission's guidelines on public benefit when we planned our activities this year. We took the summary of the object and produced these objectives to drive us:

- Suicide Brief Intervention Training (prevention).
- Support families and friends bereaved through suicide (postvention).
- 1:1 counselling for suicidal people (intervention).

In the post-lockdown environment, we were able to conduct training again through face-to-face meetings. Counselling and bereavement support continued through face-to-face meetings but remote and outdoor services continued, where appropriate.

2021 was the first year of a three-year funding cycle from the National Lottery. This allowed the Jacob Abraham Foundation to establish a new office, including spaces for counselling, training and work/meeting spaces. It also allowed the charity to employ practitioners, as per our planned activities, to support a more pro-active and joined-up trio of services.

All trustees are aware of the declaration and all meetings have the items above on the standing agenda as the main order of business.

The National Lottery funding had allowed the Jacob Abraham Foundation to add to the workforce, including:

Bryn Morgan in Feb 21 as a Bereavement Counsellor and Trainer.

Amanda-Jane Sargent in Jan 21 as Office Manager and fund-raiser.

Dr Hannah Denman was also recruited in this reporting period as the Head of Training and counsellor; she would begin work after the reporting period.

The way that our new employees were soon working at full capacity to support our suicide services demonstrates that the demand for these types of services are increasing and the Jacob Abraham Foundation is constantly having to decline requests for services, as we are at capacity.

Public benefit

The Jacob Abraham Foundation aims to help prevent suicide through direct intervention with vulnerable people, raise awareness on mental health/suicide issues, promote positive mental health and support people bereaved through suicide in Wales.

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.

Jacob Abraham Foundation

Trustees' Report

Grant making policies

No grantmaking or investing was made by the charity. Volunteer contributions were growing again post-pandemic. In this period our main goals were: the recruitment of experienced counsellors, development of a safe working environment and establishing all services to fulfil the objectives in our bid to the National Lottery.

Achievements and performance

Key non-financial performance indicators

The charity's main achievement was to recruit suitable and well-qualified personnel to meet our objectives. Recruitment was successful, all posts were filled and the office-space developed into a beneficial area to deliver those services.

This has allowed us to save the lives of dozens of individuals, to help 100s of people bereaving and vulnerable from suicide and to educate 1000s of people to better understand suicide and intervene where possible.

The feedback on all three services has been extremely positive and this has kept our employees focussed on high levels of service, using lived experiences and our unique experiences gained from being on the front line of the mental health issues we find in our area.

The JAF advertised for new trustees during this time to recruit volunteers to help with governance, fundraising and strategy.

Financial review

The charity has reported total incoming resources of £221,956 (2021: £105,194). After deducting associated expenses a surplus for the year has been reported of £61,070 (2021: £46,586).

The National Lottery, People and Places funding, has provided the much-needed funding and stability for the charity to provide all three services. Post-pandemic increased requirement for suicide support meant that the charity employees were at maximum capacity soon after joining us. Zurich Insurance provided further funding as part of their generous scheme to help local charities and this could be used to employ a Play Therapist and/or employ sessional workers to meet demand and holidays.

The founder and office manager have been developing strategies to become self-sufficient from charged services and other paid avenues. The demand was certainly present and the longer-term funding strategy was still being developed.

This reporting period was the most financially sound for the Jacob Abraham Foundations, since inception. In addition, ad hoc fund-raising activity had increased, which was a positive sign of local community members supporting the charity.

Policy on reserves

The charity aimed to hold at least £15,000 in the bank. This figure would be increased as fund-raising activities were allowed to progress post-pandemic and secure funding from the National Lottery would be received quarterly from 2021 to 2023. Trustees would monitor the accounts to potentially raise the reserve in mid-2022.

Jacob Abraham Foundation

Trustees' Report

Reference and Administrative Details

Charity Registration Number:	1170063
Principal Office:	First Floor, Unit 1 Regents Court Nettlefold Road Cardiff CF24 5JQ
Independent Examiner:	HSJ Accountants Limited Severn House Hazell Drive Newport NP10 8FY

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Olivia Gaskell Mrs Rebecca Smart Mr Martin Hole Mr David Abraham
Senior Management / Leadership Team:	Mrs Nicola Abraham

Structure, governance and management

Nature of governing document

Jacob Abraham Foundation is an Charitable Incorporated Organisation (CIO) governed by its' constitution adopted on the 7th November 2016.

Recruitment and appointment of trustees

Trustees' are identified and elected by the existing Board in accordance with the charity's constitution.

Organisational structure

The Jacob Abraham Foundation (JAF) is a member of the National Suicide Prevention Alliance, UK.

JAF has numerous safeguarding policies which include a child safeguarding statement, a charity safeguarding policy, health and safety, data protection, equal opportunities, lone working and a volunteers' policy.

JAF has become members of Suicide, Self Harm Steering Group (Public Health Wales). Welsh Government Cross Party Group and Welsh National Advisory Group.

Jacob Abraham Foundation

Trustees' Report

Major risks and management of those risks

Safeguarding

Risks to employees and vulnerable persons

All major risks are discussed and addressed in regular trustee meetings. Risks to employees and vulnerable persons are dealt with through monthly clinical supervision and safeguarding policies. The induction and training of new trustees will be dealt with in accordance with the Charity Commission, 'Get to know your charity' pack.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Jacob Abraham Foundation

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 13 December 2022 and signed on its behalf by:



Mr Martin Hole
Trustee

Jacob Abraham Foundation

Independent Examiner's Report to the trustees of Jacob Abraham Foundation

I report to the trustees on my examination of the accounts of Jacob Abraham Foundation for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Jacob Abraham Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

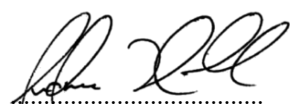
I report in respect of my examination of the Jacob Abraham Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Jacob Abraham Foundation 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.



Mr Andrew Hill FCCA ACA DChA BFP
ACCA

Severn House
Hazell Drive
Newport
NP10 8FY

15 December 2022

Jacob Abraham Foundation

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		27,914	-	27,914
Charitable activities		-	193,205	193,205
Investment income	4	837	-	837
Total income		28,751	193,205	221,956
Expenditure on:				
Charitable activities		(440)	(160,446)	(160,886)
Total expenditure		(440)	(160,446)	(160,886)
Net income		28,311	32,759	61,070
Net movement in funds		28,311	32,759	61,070
Reconciliation of funds				
Total funds brought forward		60,495	-	60,495
Total funds carried forward	15	88,806	32,759	121,565
	Note		Unrestricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies			18,891	18,891
Charitable activities			81,284	81,284
Investment income	4		5,019	5,019
Total income			105,194	105,194
Expenditure on:				
Charitable activities			(58,608)	(58,608)
Total expenditure			(58,608)	(58,608)
Net income			46,586	46,586
Net movement in funds			46,586	46,586
Reconciliation of funds				
Total funds brought forward			13,908	13,908
Total funds carried forward		15	60,494	60,494

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 15.

Jacob Abraham Foundation
(Registration number: 1170063)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,560	-
Current assets			
Cash at bank and in hand	13	120,989	60,494
Creditors: Amounts falling due within one year	14	(984)	-
Net current assets		<u>120,005</u>	<u>60,494</u>
Net assets		<u>121,565</u>	<u>60,494</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		32,759	-
Unrestricted income funds			
Unrestricted funds		<u>88,806</u>	<u>60,494</u>
Total funds	15	<u>121,565</u>	<u>60,494</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 13 December 2022 and signed on their behalf by:



Mr Martin Hole
Trustee

Jacob Abraham Foundation

Notes to the Financial Statements for the Year Ended 31 March 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

Jacob Abraham Foundation 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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Jacob Abraham Foundation

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

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.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Jacob Abraham Foundation

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	27,914	27,914	18,891
	<u>27,914</u>	<u>27,914</u>	<u>18,891</u>

3 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Suicide Prevention & Intervention	193,205	193,205	81,284
	<u>193,205</u>	<u>193,205</u>	<u>81,284</u>

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	837	837	5,019
	<u>837</u>	<u>837</u>	<u>5,019</u>

5 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Suicide Prevention & Intervention	440	25,750	26,190	9,571
Staff costs	-	108,940	108,940	42,250
Allocated support costs	-	21,237	21,237	5,304
Governance costs	-	4,519	4,519	1,483
	<u>440</u>	<u>160,446</u>	<u>160,886</u>	<u>58,608</u>

Jacob Abraham Foundation

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

6 Analysis of governance and support costs

Support costs allocated to charitable activities

		Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2022 £	Total 2021 £
	Basis of allocation							
Suicide Prevention & Intervention	A	<u>4,519</u>	<u>793</u>	<u>486</u>	<u>17,355</u>	<u>2,603</u>	<u>25,756</u>	<u>6,787</u>

Basis of allocation

Reference	Method of allocation
A	100% of associated support costs

Jacob Abraham Foundation

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

Governance costs

	Restricted funds £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	984	984	984
Legal fees	2,416	2,416	241
Other governance costs	1,119	1,119	258
	<u>4,519</u>	<u>4,519</u>	<u>1,483</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £
Depreciation of fixed assets	<u>440</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr David Abraham

During the year the charity made salary payments totalling £21,480 to Mrs N Abraham, the wife of Mr David Abraham.

This remuneration was paid to Mrs N Abraham having sought authority to do so from the Charity Commission.

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

Jacob Abraham Foundation

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

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	98,839	40,052
Social security costs	7,310	-
Pension costs	2,791	2,198
	<u>108,940</u>	<u>42,250</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Suicide Prevention & Intervention	<u>3</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £5,666 (2021 - £2,198).

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>984</u>	<u>984</u>

Jacob Abraham Foundation

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

11 Taxation

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

12 Tangible fixed assets

	Computer equipment £	Total £
Cost		
Additions	2,000	2,000
At 31 March 2022	2,000	2,000
Depreciation		
Charge for the year	440	440
At 31 March 2022	440	440
Net book value		
At 31 March 2022	1,560	1,560

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	120,989	60,494

14 Creditors: amounts falling due within one year

	2022 £
Accruals	984

Jacob Abraham Foundation

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

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Unrestricted Funds	60,495	28,751	(440)	88,806
Restricted funds				
Big Lottery Fund	-	163,205	(130,446)	32,759
Zurich Community Fund	-	30,000	(30,000)	-
	<u>-</u>	<u>193,205</u>	<u>(160,446)</u>	<u>32,759</u>
Total funds	<u>60,495</u>	<u>221,956</u>	<u>(160,886)</u>	<u>121,565</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General Unrestricted Funds	<u>13,908</u>	<u>105,194</u>	<u>(58,608)</u>	<u>60,494</u>

The specific purposes for which the funds are to be applied are as follows:

The National Lottery and Zurich gives grants to organisations in the UK to help improve their communities, with money going to community groups, health, education and environment projects.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,560	-	1,560
Current assets	88,230	32,759	120,989
Current liabilities	<u>(984)</u>	<u>-</u>	<u>(984)</u>
Total net assets	<u>88,806</u>	<u>32,759</u>	<u>121,565</u>
		Unrestricted funds General £	Total funds at 31 March 2021 £
Current assets		<u>60,494</u>	<u>60,494</u>

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

JACOB ABRAHAM FOUNDATION

1170063

Receipts and payments accounts

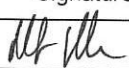
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For the period from	01/04/2020	To	31/03/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & fundraising	105,194	-	-	105,194	56,342
	-	-	-	-	-
Sub total (Gross income for AR)	105,194	-	-	105,194	56,342
Total receipts	105,194	-	-	105,194	56,342
A3 Payments					
Charitable activities	57,383.89	-	-	57,384	66,590
Support & Governance	1,225	-	-	1,225	1,000
Fundraising	-	-	-	-	-
Sub total	58,609	-	-	58,609	67,590
Total payments	58,609	-	-	58,609	67,590
Net of receipts/(payments)	46,585	-	-	46,585	- 11,248
A6 Cash funds last year end	13,908	-	-	13,908	25,156
Cash funds this year end	60,493	-	-	60,493	13,908

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at Bank	60,493	-	-
	Total cash funds	60,493	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Accruals	Unrestricted	984	28 February 2022
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Mr M Hole	23 Nov 2021	