

Charity no. 1184055

Judah's Cloud
Receipts and Payments Accounts
31 March 2022

Judah's Cloud

Reference and administrative details

For the period ended 31 March 2022

Charity number	1184055
Registered office and operational address	9th Floor, Regent House Heaton Lane Stockport SK4 1BS
Trustees	The trustees who served during the year and up to the date of this report were as follows: Christopher Walsh Jennifer Walsh Steven Woods Nicola Cheetham (appointed 18 August 2021)
Bankers	Barclays Bank UK PLC 1 Churchill Place London E14 5HP
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Judah's Cloud

Report of the trustees

For the period ended 31 March 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and constitution.

Objectives and activities

During this financial year, the charity's two main projects continued to be Tiny Clothing and 3D Casting.

Achievements and performance

During this period our Tiny Clothing service expanded and a constant supply was available to partnered hospitals and hospices. With better storage space due to our earlier office move, we now hold a significant stock of all sizes and prints to ensure parents are never without their preferred choice of clothing when they need it most.

Our 3D casting service continued to support multiple hospitals and hospices, with many more on the waiting list. Unfortunately, a lack of staffing meant that wait list sites were not offered the opportunity to establish the service in their area. Due to this, 3D casting will be prioritised in future grant applications to ensure this much needed service is available to as many bereaved families as possible.

Feedback for both projects continues to be outstanding, from healthcare professionals and parents alike, highlighting the need for further expansion. In planning this year's objectives, the trustees have read and taken into consideration the guidance issued by the Charity Commission on public benefit. All trustees are required to read this guidance at least annually, in order to support the planning and management of the charity.

Financial review

We saw a large growth in income during this financial year due to a number of large donations. Grant funding however reduced, although no unsuccessful applications were submitted. Regular giving continued to be steady.

In line with our increased income, further spending was prioritised on Tiny Clothing expansion and office space to facilitate our 3D casting service. A large investment in manufacturing ensured a steady supply of clothing stock. We recognise that there was a lack of grant funding during this financial year and an investment was made towards the end of the financial year for support with grant writing. We hope this will lead to further project funding and ability to expand our services to more hospitals, hospices and in turn, bereaved families in the future.

The charity has a policy to retain a minimum of 3 months reserves and maximum of 12 months, which we are working towards retaining from unrestricted donations.

Structure, governance and management

Judah's Cloud is a Charitable Incorporated Organisation (CIO) governed by its constitution and managed by a board of 4 trustees. Judah's Cloud is registered as a charity with the Charity Commission.

Judah's Cloud

Report of the trustees

For the period ended 31 March 2022

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 31 January 2023 and signed on their behalf by



Christopher Walsh - Chair of Trustees

Independent examiner's report

To the trustees of

Judah's Cloud

I report to the trustees on my examination of the accounts of Judah's Cloud (the charity) for the period ended 31 March 2022, which are set out on pages 5 and 6.

Respective responsibilities of trustees and examiner

As the trustees of the charity 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 charity'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 the charity as required by section 130 of the Act;
or
- (2) the accounts do not accord with those records.

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.

Laura May Richards

Date: 31 January 2023

Laura Richards

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Judah's Cloud

Receipts and payments account

For the period ended 31 March 2022

	Restricted	Unrestricted	2022 Total	Restated 2021 Total
	£	£	£	£
Receipts				
Donations	-	45,369	45,369	11,621
Grants	-	1,000	1,000	11,348
Sales	-	2,263	2,263	663
Total receipts	-	48,632	48,632	23,632
Payments				
3D casting	-	3,161	3,161	2,983
Tiny clothing	589	19,402	19,991	9,259
Advertising and marketing	-	1,640	1,640	218
Shop stock	-	2,796	2,796	440
Office costs	-	18,531	18,531	9,559
Professional fees	-	3,500	3,500	-
Total payments	589	49,030	49,619	22,459
Net receipts / (payments)	(589)	(398)	(987)	1,173
Cash funds at 2 April 2021	589	1,630	2,219	1,046
Cash funds at 31 March 2022	-	1,232	1,232	2,219

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatement of income is purely a reclassification that does not, in isolation, affect net income. Prior period expenditure has been restated to include expenses which were incorrectly omitted from the prior year accounts. This has reduced the funds brought forward from the prior year.

Judah's Cloud

Statement of assets and liabilities

As at 31 March 2022

	2022 £	Restated 2021 £
Cash funds		
Cash at bank and in hand	<u>1,232</u>	<u>2,219</u>
Total cash funds	<u><u>1,232</u></u>	<u><u>2,219</u></u>
Cash funds		
Restricted funds	-	589
Unrestricted funds		
General funds	<u>1,232</u>	<u>1,630</u>
Total cash funds	<u><u>1,232</u></u>	<u><u>2,219</u></u>

Approved by the trustees on 31 January 2023 and signed on their behalf by



Christopher Walsh - Chair of Trustees