

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022
FOR
JEDIDIAH UK**

Gary J Cansick & Co
Chartered Accountants
6 Hartham Lane
Hertford
Hertfordshire
SG14 1QN

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10 to 11

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our objectives and aims are the prevention or relief of poverty by providing items or services to individuals in need, and/or charities or organisations working to prevent or relieve poverty, particularly;

Provision of food parcels to vulnerable families as identified by schools;

Provision of fresh food to vulnerable individuals;

Provision of pet food, hygiene products and winter warmth products to the most vulnerable beneficiaries..

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2021/22 we established a stable food support service in two towns with our free food pantry.

The first was Hertford: This pantry opens Monday to Fridays and has over 60+ visitors each day it is open.

Through this, we support many locals including regulars:elderly, unemployed/job seekers, single parents, teenagers.

In November 2021, we opened our second pantry in Buckingham which is open 4 days a week and we see between 20-50 visitors each day.

At both these pantries, we collected and redistributed over 110,000 kilos of good quality fresh food products, dairy, fruit, veg & bakery goods from 22 supermarkets to the locals. We also provide pet food, hygiene products and comfort items including hot water bottles and vouchers to purchase duvets.

We also ran cookery courses in partnership with the local council.

Our beneficiaries frequently share stories of how our services have drastically reduced the sense of isolation and anxiety they feel.

Fundraising activities

During the year we organised a local christmas market, where local businesses were given the opportunity to rent a stall to sell products to the local community.

All funds raised by the sale of stalls were used to help fund the charitable activities and make improvements to our premisses at each of our sites.

FINANCIAL REVIEW

Financial position

Our financial position at the end of the year is satisfactory, with the most significant overhead, being rent, being covered for the ensuing six months.

Principal funding sources

Principal funding sources are;

Individual donors

Government grant - HCF

Reserves policy

Funds are held in reserve for the fulfilment of statements of intent made when applying for the grants. We maintain strict end of grant reporting to ensure the funds are always used, or reserved for, the original purpose. Should there be a potential material change in the use, we communicate with the grantor and obtain their permission first.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

Registered Unincorporated Charity.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed from trustworthy individuals with relevant experience in poverty relief, who have knowledge of the local area and sector, and are unrelated individuals.

Key management remuneration

No remuneration was paid to key management, all of whom are Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1190382

Principal address

138 Fore Street
Hertford
SG14 1AJ

Trustees

Mrs C Tooley
Ms D Hayward
Ms C R Johnson
Ms L Hine

Independent Examiner

Gary J Cansick
ICAEW
Gary J Cansick & Co
Chartered Accountants
6 Hartham Lane
Hertford
Hertfordshire
SG14 1QN

Approved by order of the board of trustees on 22 March 2023 and signed on its behalf by:

Mrs C Tooley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEDIDIAH UK

Independent examiner's report to the trustees of Jedidiah UK

I report to the charity trustees on my examination of the accounts of Jedidiah UK (the Trust) for the year ended 31 May 2022.

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 Act and in carrying out my examination I have followed all 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 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 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.

Gary J Cansick
ICAEW
Gary J Cansick & Co
Chartered Accountants
6 Hartham Lane
Hertford
Hertfordshire
SG14 1QN

23 March 2023

JEDIDIAH UK**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

		Year Ended 31.5.22 Unrestricted fund £	Period 1.5.20 to 31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		5,354	80,564
Charitable activities			
General			
		56,477	-
Other trading activities	2	1,005	-
Total		<u>62,836</u>	<u>80,564</u>
EXPENDITURE ON			
Charitable activities			
General			
		29,980	40,055
Other		17,897	24,915
Total		<u>47,877</u>	<u>64,970</u>
NET INCOME		14,959	15,594
RECONCILIATION OF FUNDS			
Total funds brought forward		15,594	-
TOTAL FUNDS CARRIED FORWARD		<u><u>30,553</u></u>	<u><u>15,594</u></u>

The notes form part of these financial statements

JEDIDIAH UK**BALANCE SHEET
31 MAY 2022**

		31.5.22 Unrestricted fund £	31.5.21 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	14,066	4,762
CURRENT ASSETS			
Cash at bank		17,928	11,433
CREDITORS			
Amounts falling due within one year	6	(1,441)	(601)
NET CURRENT ASSETS		<u>16,487</u>	<u>10,832</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,553	15,594
NET ASSETS		<u>30,553</u>	<u>15,594</u>
FUNDS	8		
Unrestricted funds		<u>30,553</u>	<u>15,594</u>
TOTAL FUNDS		<u>30,553</u>	<u>15,594</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:

Mrs C Tooley - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- in accordance with the property
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	Year Ended 31.5.22 £	Period 1.5.20 to 31.5.21 £
Fundraising events	1,005	-

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the period ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the period ended 31 May 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	80,564
	<hr/>
EXPENDITURE ON	
Charitable activities	
General	
	40,055
Other	24,915
	<hr/>
Total	64,970
	<hr/>
NET INCOME	15,594
	<hr/>
TOTAL FUNDS CARRIED FORWARD	15,594
	<hr/> <hr/>

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 June 2021	-	1,519	4,263	5,782
Additions	8,459	687	2,358	11,504
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2022	8,459	2,206	6,621	17,286
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 June 2021	-	380	640	1,020
Charge for year	845	457	898	2,200
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2022	845	837	1,538	3,220
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 May 2022	7,614	1,369	5,083	14,066
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2021	-	1,139	3,623	4,762
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Other creditors	1,441	601
	<u>1,441</u>	<u>601</u>

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.5.22	31.5.21
	£	£
Within one year	4,000	4,000
Between one and five years	54,000	-
	<u>58,000</u>	<u>4,000</u>

8. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	15,594	14,959	30,553
	<u>15,594</u>	<u>14,959</u>	<u>30,553</u>
TOTAL FUNDS	<u>15,594</u>	<u>14,959</u>	<u>30,553</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	62,836	(47,877)	14,959
	<u>62,836</u>	<u>(47,877)</u>	<u>14,959</u>
TOTAL FUNDS	<u>62,836</u>	<u>(47,877)</u>	<u>14,959</u>

Comparatives for movement in funds

	Net movement in funds	At 31.5.21
	£	£
Unrestricted funds		
General fund	15,594	15,594
	<u>15,594</u>	<u>15,594</u>
TOTAL FUNDS	<u>15,594</u>	<u>15,594</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,564	(64,970)	15,594
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,564</u>	<u>(64,970)</u>	<u>15,594</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Year Ended 31.5.22 £	Period 1.5.20 to 31.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,354	80,564
Other trading activities		
Fundraising events	1,005	-
Charitable activities		
Grants	56,477	-
Total incoming resources	62,836	80,564
EXPENDITURE		
Charitable activities		
Packaging	1,046	4,668
Purchases	6,475	28,685
Transport	1,094	10,863
	8,615	44,216
Other		
Rent	17,290	12,228
Donations	168	-
Travel and subsistence	-	85
Computer expenses	167	25
Annual celebration event	272	411
	17,897	12,749
Support costs		
Management		
Rates and water	1,838	-
Light and heat	3,180	67
Advertising	971	228
	5,989	295
Finance		
Telephone	211	-
Bank charges	36	19
Short leasehold	845	-
Plant and machinery	457	380
Fixtures and fittings	898	640
	2,447	1,039

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Year Ended 31.5.22 £	Period 1.5.20 to 31.5.21 £
Finance		
Information technology		
Repairs and renewals	11,422	4,376
Human resources		
Insurance	142	122
Postage and stationery	275	743
Sundries	250	681
Sundry items	-	149
	<hr/> 667	<hr/> 1,695
Governance costs		
Accountancy and legal fees	840	600
	<hr/> 47,877	<hr/> 64,970
Total resources expended		
Net income	<hr/> 14,959	<hr/> 15,594