

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023  
FOR  
JEDIDIAH UK**

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

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FOR THE YEAR ENDED 31 MAY 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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**

We have so much to be grateful for. We have a wonderful group of volunteers who selflessly give their time and resources to make our service work. We have some incredibly loyal donors who make donations and send us messages which is a huge moral and practical encouragement to us. We continue to far outreach what was previously thought possible for a small, young charity. We saw over 36,000 visits to our branches the last year. We have countless, touching messages of thanks from our beneficiaries which is humbling.

**Hertford**

The Hertford branch usage grew from around 20-30 visitors each day to 50-75 visitors daily. Our opening day/times became stabilised to every weekday at noon. We remained open throughout the year apart from 3 days over Christmas break. We focused on fresh food provision widening our partnership with supermarkets to eliminate needless waste of good-to-eat foods and began collecting from more local supermarkets. Protein offering continues to be premium demand and also the item of shortage so we supplemented this by purchasing whenever there is a shortage. Herts funders helped us a great deal. Over Christmas we provided hampers for the most vulnerable families; we also provided appropriate toys for the children in these families. Over winter we purchased heating/warm items such as hot water bottles, duvets and fleeces for our beneficiaries. We experienced a reduction in previous volunteer numbers as more volunteers went back to work following the easing of the rest of the lockdown restrictions. However we also gained some new volunteers and together with those who stayed, we found an increase in their commitments with many donating their time, car use, and funds to meet the need they could see. What a wonderful group of people to know!

We re-drafted a fantastic volunteer coordinator for Hertford who brought order and instituted processes. We became aware of unsuccessful planning applications made by our landlord concerning our building.

We continue to focus on supporting our beneficiaries.

**Buckingham**

Our opening day/times became stabilised to Wednesdays to Saturdays. We initially recruited a paid branch coordinator but due to clashes with her other commitments, that arrangements came to an end and we focused on our volunteer-run model. The pantry usage grew from 15-20 to over 50 visitors daily. We also focused on fresh food provision. As the local supermarkets got to know us as a charity and realised we were reliable, they increased their offerings to us. Unfortunately demand far outstrips the donations- we rarely have enough to support the increased number of beneficiaries we see daily so we supplement this by purchasing top-up provisions ourselves for our beneficiaries. Protein offering also continues to be premium demand and the least donated item category. Over Christmas we provided hampers for the most vulnerable families; we also provided appropriate toys for the children in these families. We purchased heating/warm items such as hot water bottles, duvets and fleeces for our beneficiaries.

**Northampton**

We opened our third branch in Northampton in Feb 2023 thanks to the generous donation from our anonymous benefactor. We had initially intended to open a branch in Brackley but faced a challenge finding the right volunteers and supermarket supplies. Between locating the premises and concluding the lease, the availability of donations changed. After research we identified that Northampton was an area of high need with high levels of unemployment. The location also had available local supermarket donation slots. We sought permission from our benefactors who gave us permission to repurpose the funds they had provided for Brackley branch to Northampton. We recruited a paid coordinator to organise collection and distribution. Much of the set up was done by members of a local church who volunteered their help. The focus was also on fresh food provision in partnership with supermarkets. On the second day of opening word had spread and we had a queue of 23 people waiting. We stabilised opening days. The number of daily visitors increased to 35 as of May end 2023.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

**ACHIEVEMENT AND PERFORMANCE**

**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 at 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.

**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

**JEDIDIAH UK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MAY 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

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

Approved by order of the board of trustees on 27 March 2024 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 2023.

### **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

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

28 March 2024

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		12,728	-	12,728	5,354
<b>Charitable activities</b>					
General					
		66,236	-	66,236	56,477
Other trading activities	2	983	-	983	1,005
Investment income	3	1,950	-	1,950	-
<b>Total</b>		<u>81,897</u>	<u>-</u>	<u>81,897</u>	<u>62,836</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General					
		19,318	-	19,318	30,862
Other		30,690	-	30,690	17,897
<b>Total</b>		<u>50,008</u>	<u>-</u>	<u>50,008</u>	<u>48,759</u>
<b>NET INCOME</b>		31,889	-	31,889	14,077
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		30,553	-	30,553	15,594
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>62,442</u></u>	<u><u>-</u></u>	<u><u>62,442</u></u>	<u><u>29,671</u></u>

**JEDIDIAH UK****BALANCE SHEET  
31 MAY 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	14,925	-	14,925	14,066
<b>CURRENT ASSETS</b>					
Debtors	7	5,996	-	5,996	-
Cash at bank		44,939	-	44,939	17,928
		<u>50,935</u>	<u>-</u>	<u>50,935</u>	<u>17,928</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,418)	-	(3,418)	(2,323)
<b>NET CURRENT ASSETS</b>		<u>47,517</u>	<u>-</u>	<u>47,517</u>	<u>15,605</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,442</u>	<u>-</u>	<u>62,442</u>	<u>29,671</u>
<b>NET ASSETS</b>		<u>62,442</u>	<u>-</u>	<u>62,442</u>	<u>29,671</u>
<b>FUNDS</b>	10				
Unrestricted funds				62,442	29,671
<b>TOTAL FUNDS</b>				<u>62,442</u>	<u>29,671</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:

Mrs C Tooley - Trustee



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

### 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

	31.5.23	31.5.22
	£	£
Fundraising events	983	1,005
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**3. INVESTMENT INCOME**

	31.5.23	31.5.22
	£	£
Rents received	<u>1,950</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,354	-	5,354
<b>Charitable activities</b>			
General	56,477	-	56,477
Other trading activities	<u>1,005</u>	<u>-</u>	<u>1,005</u>
<b>Total</b>	<u>62,836</u>	<u>-</u>	<u>62,836</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	30,862	-	30,862
Other	<u>17,897</u>	<u>-</u>	<u>17,897</u>
<b>Total</b>	<u>48,759</u>	<u>-</u>	<u>48,759</u>
<b>NET INCOME</b>	14,077	-	14,077
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>15,594</u>	<u>-</u>	<u>15,594</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>29,671</u>	<u>-</u>	<u>29,671</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**6. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 June 2022	8,459	2,206	6,621	17,286
Additions	-	2,159	1,775	3,934
At 31 May 2023	8,459	4,365	8,396	21,220
<b>DEPRECIATION</b>				
At 1 June 2022	845	837	1,538	3,220
Charge for year	1,692	531	852	3,075
At 31 May 2023	2,537	1,368	2,390	6,295
<b>NET BOOK VALUE</b>				
At 31 May 2023	5,922	2,997	6,006	14,925
At 31 May 2022	7,614	1,369	5,083	14,066

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23 £	31.5.22 £
Other debtors	4,846	-
Prepayments	1,150	-
	5,996	-

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23 £	31.5.22 £
Other creditors	3,418	2,323

**9. LEASING AGREEMENTS**

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

	31.5.23 £	31.5.22 £
Within one year	3,800	4,000
Between one and five years	114,100	54,000
	117,900	58,000

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**10. MOVEMENT IN FUNDS**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	30,553	31,889	62,442
<b>TOTAL FUNDS</b>	<u>30,553</u>	<u>31,889</u>	<u>62,442</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,897	(50,008)	31,889
<b>TOTAL FUNDS</b>	<u>81,897</u>	<u>(50,008)</u>	<u>31,889</u>

**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	15,594	14,077	29,671
<b>TOTAL FUNDS</b>	<u>15,594</u>	<u>14,077</u>	<u>29,671</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,836	(48,759)	14,077
<b>TOTAL FUNDS</b>	<u>62,836</u>	<u>(48,759)</u>	<u>14,077</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2023**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	15,594	45,966	61,560
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>15,594</u>	<u>45,966</u>	<u>61,560</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	144,733	(98,767)	45,966
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>144,733</u>	<u>(98,767)</u>	<u>45,966</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

**12. RESIDENTIAL PROPERTY**

During the year the year the charity entered into a 6 month lease with a residential property to allow staff members from the Hertford premises to stay whilst assisting setting up the Buckingham branch. This, however did not come to fruition. The property was subsequently sublet to one of the subcontractors for the period of the lease. Upon the lease ending after the year end the tenant took over the lease directly with the landlord.

During the year payments, including the deposit paid, were £3,046.15, all of which was recovered from the tenant.

**13. BANK ACCOUNT**

During the year the bank closed the bank account of the charity due to a policy of no longer providing unincorporated charities with banking facilities.

So that the charity could continue to function, Ms C Tooley opened an account with an alternative, originally set up in the charity's name. However, before the account was able to be used, it also advised it would only open the account if the charity was incorporated. As such, the account was opened as 'C Tooley-Trading as Jedidiah UK' as a short-term measure to keep the charity running. Ms Tooley recognised this is not how the account should be operated and the situation has subsequently been resolved with an account opened properly in the name of the charity.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	31.5.23 £	31.5.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,728	5,354
<b>Other trading activities</b>		
Fundraising events	983	1,005
<b>Investment income</b>		
Rents received	1,950	-
<b>Charitable activities</b>		
Grants	66,236	56,477
<b>Total incoming resources</b>	<b>81,897</b>	<b>62,836</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Packaging	-	1,046
Purchases	-	6,475
Transport	-	1,094
Contractors	5,726	-
	<b>5,726</b>	<b>8,615</b>
<b>Other</b>		
Rent	29,990	17,290
Donations	-	168
Computer expenses	700	167
Annual celebration event	-	272
	<b>30,690</b>	<b>17,897</b>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	2,069	1,838
Light and heat	1,618	3,180
Advertising	1,178	971
	<b>4,865</b>	<b>5,989</b>
<b>Finance</b>		
Telephone	403	211
Bank charges	2	36
Short leasehold	1,692	845
Plant and machinery	531	457
Fixtures and fittings	852	898
	<b>3,480</b>	<b>2,447</b>

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2023**

	31.5.23 £	31.5.22 £
<b>Finance</b>		
<b>Information technology</b>		
Repairs and renewals	1,436	11,422
<b>Human resources</b>		
Insurance	173	142
Postage and stationery	1,159	275
Sundries	1,597	250
	<hr/> 2,929	<hr/> 667
<b>Governance costs</b>		
Accountancy and legal fees	882	1,722
	<hr/> 50,008	<hr/> 48,759
Total resources expended		
<b>Net income</b>	<hr/> <hr/> 31,889	<hr/> <hr/> 14,077