

# J.B.'S CLUB

England & Wales · Charity number 1060239

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1997-01-20

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

## Contact

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**Address** 15 Elmwood Drive  
Thornton-Cleveleys  
FY5 4NE

**Phone** 01253850577

**Email** [jbsclub@hotmail.co.uk](mailto:jbsclub@hotmail.co.uk)

## Activities

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**Objects:** 1. TO PROVIDE FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS. 2. TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

**Activities:** The activities of the charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours and to advance the education and training of persons in the provision of such care, education and recreational facilities.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

## Geography

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- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,974	£36,590	-	-
2024-03-31	£81,413	£78,802	-	-
2023-03-31	£77,798	£68,266	-	-
2022-03-31	£75,006	£67,185	-	-
2021-03-31	£42,990	£58,797	-	-

## Trustees

Name	Role	Appointed
Nichola Harrison	Chair	2018-01-15
Gillian Finney		2015-04-01

**J.B.'S CLUB**

England & Wales - Charity number 1060239

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
JB'S CLUB

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

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FOR THE YEAR ENDED 31 MARCH 2024**

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## JB'S CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

The objectives of the charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays and to advance the education and training of persons in the provision of such care, education and recreational facilities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year under review the charity continued to provide out of school care for the children of Baines Endowed School.

The school has allowed the continuing use of a large outdoor shed, which has been a useful resource to enable the charity to increase the indoor and outdoor equipment.

The children have enjoyed using the static outdoor equipment, such as the sandpit, climbing frame, garden and seating area etc.

The activities on offer were many and varied, including outdoor play and games and indoor activities such as arts and crafts, dressing up, cooking and more.

##### **Financial performance**

Details of the financial surplus or deficit are set out in the Statement of Financial Activities that accompanies this report.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees aim to retain sufficient levels of free reserves so as to cover six months' running costs.

The level of free reserves at 31 March 2024 was £65,380 (2023 - £55,848).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1060239

##### **Principal address**

Baines Endowed School  
Station Road  
Thornton Cleveleys  
Lancashire  
FY5 5HY

##### **Trustees**

Mrs A G Finney Headteacher  
Mrs N C Harrison Chairperson

JB'S CLUB

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

**Independent Examiner**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

Approved by order of the board of trustees on 11 July 2024 and signed on its behalf by:



Mrs N C Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JB'S CLUB**

**Independent examiner's report to the trustees of JB's Club**

I report to the charity trustees on my examination of the accounts of JB's Club (the Trust) for the year ended 31 March 2024.

**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').

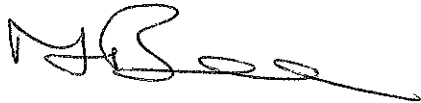
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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.



Mr Michael S L Banks

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

11 July 2024

**JB'S CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	<u>81,412</u>	-	<u>81,412</u>	<u>77,798</u>
<b>EXPENDITURE ON</b>					
Charitable activities		<u>77,837</u>	-	<u>77,837</u>	<u>68,266</u>
Club activities					
<b>NET INCOME</b>					
		3,575	-	3,575	9,532
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		65,380	-	65,380	55,848
<b>TOTAL FUNDS CARRIED FORWARD</b>					
		<u><u>68,955</u></u>	<u><u>-</u></u>	<u><u>68,955</u></u>	<u><u>65,380</u></u>

The notes form part of these financial statements

**JB'S CLUB**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	5,622	-	5,622	5,912
<b>CURRENT ASSETS</b>					
Debtors	7	2,135	-	2,135	2,135
Cash at bank and in hand		69,896	-	69,896	62,531
		<u>72,031</u>	-	<u>72,031</u>	<u>64,666</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(8,698)	-	(8,698)	(5,198)
<b>NET CURRENT ASSETS</b>		<u>63,333</u>	-	<u>63,333</u>	<u>59,468</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		68,955	-	68,955	65,380
<b>NET ASSETS</b>		<u>68,955</u>	-	<u>68,955</u>	<u>65,380</u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>68,955</u>	<u>65,380</u>
<b>TOTAL FUNDS</b>				<u>68,955</u>	<u>65,380</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2024 and were signed on its behalf by:

  
Mrs N C Harrison - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

**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.

Furniture and equipment etc - 20% 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.

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. OTHER TRADING ACTIVITIES**

Total fees received	2024	2023
	£	£
	<u>81,412</u>	<u>77,798</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Care and administration	2024	2023
	9	9
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	<u>77,798</u>	-	<u>77,798</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Club activities	<u>68,266</u>	-	<u>68,266</u>
<b>NET INCOME</b>	9,532	-	9,532
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	55,848	-	55,848
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>65,380</u></u>	<u><u>-</u></u>	<u><u>65,380</u></u>

JB'S CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

6. TANGIBLE FIXED ASSETS

	Furniture and equipment etc £
<b>COST</b>	
At 1 April 2023	
Additions	9,911
At 31 March 2024	<u>1,036</u>
	<u>10,947</u>
<b>DEPRECIATION</b>	
At 1 April 2023	
Charge for year	3,999
At 31 March 2024	<u>1,326</u>
	<u>5,325</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>5,622</u>
At 31 March 2023	<u>5,912</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	2,135	2,135

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	8,698	5,198

9. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	65,380	3,575	68,955
<b>TOTAL FUNDS</b>	<u>65,380</u>	<u>3,575</u>	<u>68,955</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	81,412	(77,837)	3,575
<b>TOTAL FUNDS</b>	<u>81,412</u>	<u>(77,837)</u>	<u>3,575</u>

JB'S CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	55,848	9,532	65,380
<b>TOTAL FUNDS</b>	<u>55,848</u>	<u>9,532</u>	<u>65,380</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	77,798	(68,266)	9,532
<b>TOTAL FUNDS</b>	<u>77,798</u>	<u>(68,266)</u>	<u>9,532</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	55,848	13,107	68,955
<b>TOTAL FUNDS</b>	<u>55,848</u>	<u>13,107</u>	<u>68,955</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	159,210	(146,103)	13,107
<b>TOTAL FUNDS</b>	<u>159,210</u>	<u>(146,103)</u>	<u>13,107</u>

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

JB'S CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Total fees received	81,412	77,798
<b>Total incoming resources</b>	<u>81,412</u>	<u>77,798</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	55,355	54,444
Rent, rates and water	6,405	6,349
Insurance	487	459
Telephone	10	-
Sundries	1,074	352
Repairs and renewals	3,166	283
Refreshments	2,482	2,173
Toys and activities	4,108	1,951
Subscriptions and licences	2,916	1,408
Depreciation of furniture and equipment etc	1,326	312
	<u>77,329</u>	<u>67,731</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	88	115
<b>Governance costs</b>		
Accountancy and legal fees	420	420
Total resources expended	<u>77,837</u>	<u>68,266</u>
<b>Net income</b>	<u><u>3,575</u></u>	<u><u>9,532</u></u>

This page does not form part of the statutory financial statements

**J.B.'S CLUB**

England & Wales - Charity number 1060239

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
JB'S CLUB**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

**JB'S CLUB**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## JB'S CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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

The objectives of the charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays and to advance the education and training of persons in the provision of such care, education and recreational facilities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year under review the charity continued to provide out of school care for the children of Baines Endowed School.

The school has allowed the continuing use of a large outdoor shed, which has been a useful resource to enable the charity to increase the indoor and outdoor equipment.

The children have enjoyed using the static outdoor equipment, such as the sandpit, climbing frame, garden and seating area etc.

The activities on offer were many and varied, including outdoor play and games and indoor activities such as arts and crafts, dressing up, cooking and more.

##### **Financial performance**

Details of the financial surplus or deficit are set out in the Statement of Financial Activities that accompanies this report.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees aim to retain sufficient levels of free reserves so as to cover six months' running costs.

The level of free reserves at 31 March 2023 was £65,380 (2022 - £55,848).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1060239

##### **Principal address**

Baines Endowed School  
Station Road  
Thornton Cleveleys  
Lancashire  
FY5 5HY

##### **Trustees**

Mrs A G Finney Headteacher  
Mrs N C Harrison Chairperson.

JB'S CLUB

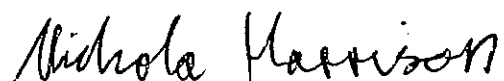
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

**Independent Examiner**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:



Mrs N C Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JB'S CLUB**

**Independent examiner's report to the trustees of JB's Club**

I report to the charity trustees on my examination of the accounts of JB's Club (the Trust) for the year ended 31 March 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.

*Miller Roskell Ltd*

Mr David G Miller

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

18 December 2023

**JB'S CLUB**

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

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	<u>77,798</u>	-	<u>77,798</u>	<u>75,006</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Club activities		<u>68,266</u>	-	<u>68,266</u>	<u>67,185</u>
<b>NET INCOME</b>		9,532	-	9,532	7,821
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		55,848	-	55,848	48,027
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,380</u></u>	<u><u>-</u></u>	<u><u>65,380</u></u>	<u><u>55,848</u></u>

The notes form part of these financial statements

**JB'S CLUB**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	5,912	-	5,912	415
<b>CURRENT ASSETS</b>					
Debtors	7	2,135	-	2,135	2,079
Cash at bank and in hand		62,531	-	62,531	59,164
		<u>64,666</u>	<u>-</u>	<u>64,666</u>	<u>61,243</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(5,198)	-	(5,198)	(5,810)
<b>NET CURRENT ASSETS</b>		<u>59,468</u>	<u>-</u>	<u>59,468</u>	<u>55,433</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>65,380</u>	<u>-</u>	<u>65,380</u>	<u>55,848</u>
<b>NET ASSETS</b>		<u>65,380</u>	<u>-</u>	<u>65,380</u>	<u>55,848</u>
<b>FUNDS</b>	9				
Unrestricted funds				65,380	55,848
<b>TOTAL FUNDS</b>				<u>65,380</u>	<u>55,848</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

Mrs N C Harrison - Trustee

## JB'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

##### **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.

Furniture and equipment etc                      - 20% 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.

**JB'S CLUB**

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

**2. OTHER TRADING ACTIVITIES**

	2023	2022
Total fees received	£ <u>77,798</u>	£ <u>75,006</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Care and administration	9 <u>9</u>	9 <u>9</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	<u>75,006</u>	<u>-</u>	<u>75,006</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Club activities	<u>67,185</u>	<u>-</u>	<u>67,185</u>
<b>NET INCOME</b>	7,821	-	7,821
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>48,027</u>	<u>-</u>	<u>48,027</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>55,848</u></u>	<u><u>-</u></u>	<u><u>55,848</u></u>

JB'S CLUB

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

6. TANGIBLE FIXED ASSETS

Furniture  
and  
equipment  
etc  
£

**COST**

At 1 April 2022  
Additions

4,103  
5,808

At 31 March 2023

9,911

**DEPRECIATION**

At 1 April 2022  
Charge for year

3,688  
311

At 31 March 2023

3,999

**NET BOOK VALUE**

At 31 March 2023

5,912

At 31 March 2022

415

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023  
£

2022  
£

Prepayments and accrued income

2,135

2,079

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023  
£

2022  
£

Other creditors

5,198

5,810

9. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	55,848	9,532	65,380
<b>TOTAL FUNDS</b>	<u>55,848</u>	<u>9,532</u>	<u>65,380</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	77,798	(68,266)	9,532
<b>TOTAL FUNDS</b>	<u>77,798</u>	<u>(68,266)</u>	<u>9,532</u>

JB'S CLUB

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	48,027	7,821	55,848
<b>TOTAL FUNDS</b>	<u>48,027</u>	<u>7,821</u>	<u>55,848</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	75,006	(67,185)	7,821
<b>TOTAL FUNDS</b>	<u>75,006</u>	<u>(67,185)</u>	<u>7,821</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	48,027	17,353	65,380
<b>TOTAL FUNDS</b>	<u>48,027</u>	<u>17,353</u>	<u>65,380</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	152,804	(135,451)	17,353
<b>TOTAL FUNDS</b>	<u>152,804</u>	<u>(135,451)</u>	<u>17,353</u>

**JB'S CLUB**

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

**10. RELATED PARTY DISCLOSURES**

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

**JB'S CLUB**

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Total fees received	77,798	75,006
<b>Total incoming resources</b>	<u>77,798</u>	<u>75,006</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	54,444	52,826
Rent, rates and water	6,349	6,219
Insurance	459	454
Telephone	-	30
Sundries	352	721
Repairs and renewals	283	641
Refreshments	2,173	1,885
Toys and activities	1,951	1,122
Subscriptions and licences	1,408	2,698
Depreciation of furniture and equipment etc	312	104
	<u>67,731</u>	<u>66,700</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	115	65
<b>Governance costs</b>		
Accountancy and legal fees	420	420
<b>Total resources expended</b>	<u>68,266</u>	<u>67,185</u>
<b>Net income</b>	<u><u>9,532</u></u>	<u><u>7,821</u></u>

This page does not form part of the statutory financial statements



**J.B.'S CLUB**

England & Wales - Charity number 1060239

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
JB'S CLUB**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

**JB'S CLUB**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**JB'S CLUB**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:

A handwritten signature in black ink that reads "Nichola Harrison". The signature is written in a cursive style with a large initial 'N'.

Mrs N C Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JB'S CLUB**

**Independent examiner's report to the trustees of JB's Club**

I report to the charity trustees on my examination of the accounts of JB's Club (the Trust) for the year ended 31 March 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.



Mr David G Miller  
FCCA  
Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

27 January 2023

**JB'S CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	75,006	-	75,006	32,527
Other income		-	-	-	10,463
<b>Total</b>		<u>75,006</u>	<u>-</u>	<u>75,006</u>	<u>42,990</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Club activities		67,185	-	67,185	58,797
<b>NET INCOME/(EXPENDITURE)</b>		7,821	-	7,821	(15,807)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		48,027	-	48,027	63,834
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,848</u></u>	<u><u>-</u></u>	<u><u>55,848</u></u>	<u><u>48,027</u></u>

The notes form part of these financial statements

**JB'S CLUB**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	415	-	415	519
<b>CURRENT ASSETS</b>					
Debtors	7	2,079	-	2,079	2,059
Cash at bank and in hand		59,164	-	59,164	49,790
		<u>61,243</u>	<u>-</u>	<u>61,243</u>	<u>51,849</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(5,810)	-	(5,810)	(4,341)
		<u>55,433</u>	<u>-</u>	<u>55,433</u>	<u>47,508</u>
<b>NET CURRENT ASSETS</b>					
		<u>55,848</u>	<u>-</u>	<u>55,848</u>	<u>48,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>55,848</u>	<u>-</u>	<u>55,848</u>	<u>48,027</u>
<b>NET ASSETS</b>					
		<u><u>55,848</u></u>	<u><u>-</u></u>	<u><u>55,848</u></u>	<u><u>48,027</u></u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>55,848</u>	<u>48,027</u>
<b>TOTAL FUNDS</b>					
				<u><u>55,848</u></u>	<u><u>48,027</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:

*Nichola Harrison*

Mrs N C Harrison - Trustee

## JB'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

##### **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.

Furniture and equipment etc                      - 20% 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.

**JB'S CLUB**

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

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Total fees received	75,006	32,527
	<u>75,006</u>	<u>32,527</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
	9	9
Care and administration	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	32,527	-	32,527
Other income	10,463	-	10,463
<b>Total</b>	<u>42,990</u>	<u>-</u>	<u>42,990</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Club activities	58,797	-	58,797
<b>NET INCOME/(EXPENDITURE)</b>	<b>(15,807)</b>	<b>-</b>	<b>(15,807)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	63,834	-	63,834
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>48,027</u>	<u>-</u>	<u>48,027</u>

JB'S CLUB

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

6. TANGIBLE FIXED ASSETS

	Furniture and equipment etc £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	4,103
<b>DEPRECIATION</b>	
At 1 April 2021	3,584
Charge for year	104
At 31 March 2022	3,688
<b>NET BOOK VALUE</b>	
At 31 March 2022	415
At 31 March 2021	519

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	2,079	2,059

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	5,810	4,341

9. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	48,027	7,821	55,848
<b>TOTAL FUNDS</b>	48,027	7,821	55,848

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	75,006	(67,185)	7,821
<b>TOTAL FUNDS</b>	75,006	(67,185)	7,821

JB'S CLUB

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	63,834	(15,807)	48,027
<b>TOTAL FUNDS</b>	<u>63,834</u>	<u>(15,807)</u>	<u>48,027</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	42,990	(58,797)	(15,807)
<b>TOTAL FUNDS</b>	<u>42,990</u>	<u>(58,797)</u>	<u>(15,807)</u>

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	63,834	(7,986)	55,848
<b>TOTAL FUNDS</b>	<u>63,834</u>	<u>(7,986)</u>	<u>55,848</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	117,996	(125,982)	(7,986)
<b>TOTAL FUNDS</b>	<u>117,996</u>	<u>(125,982)</u>	<u>(7,986)</u>

**JB'S CLUB**

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

**10. RELATED PARTY DISCLOSURES**

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

**J.B.'S CLUB**

England & Wales - Charity number 1060239

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
JB'S CLUB**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

**JB'S CLUB**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## JB'S CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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

The objectives of the charity are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays and to advance the education and training of persons in the provision of such care, education and recreational facilities.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the year under review the charity continued to provide out of school care for the children of Baines Endowed School.

The school has allowed the continuing use of a large outdoor shed, which has been a useful resource to enable the charity to increase the indoor and outdoor equipment.

The children have enjoyed using the static outdoor equipment, such as the sandpit, climbing frame, garden and seating area etc.

The activities on offer were many and varied, including outdoor play and games and indoor activities such as arts and crafts, dressing up, cooking and more.

##### Financial performance

Details of the financial surplus or deficit are set out in the Statement of Financial Activities that accompanies this report.

#### FINANCIAL REVIEW

##### Reserves policy

The trustees aim to retain sufficient levels of free reserves so as to cover six months' running costs.

The level of free reserves at 31 March 2021 was £48,027 (2020 - £63,834).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1060239

##### Principal address

Baines Endowed School  
Station Road  
Thornton Cleveleys  
Lancashire  
FY5 5HY

##### Trustees

Mrs A G Finney Headteacher  
Mrs N C Harrison Chairperson

**JB'S CLUB**

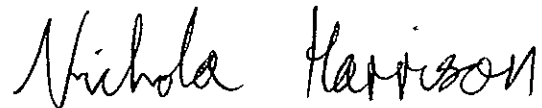
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

Approved by order of the board of trustees on 23 July 2021 and signed on its behalf by:

A handwritten signature in black ink that reads "Nichola Harrison". The signature is written in a cursive style with a large initial 'N'.

Mrs N C Harrison - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JB'S CLUB

### Independent examiner's report to the trustees of JB's Club

I report to the charity trustees on my examination of the accounts of JB's Club (the Trust) for the year ended 31 March 2021.

### 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.



Mr David G Miller  
FCCA  
Miller Roskell Limited  
Chartered Certified Accountants  
17 Victoria Road East  
Thornton Cleveleys  
Lancashire  
FY5 5HT

23 July 2021

**JB'S CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	32,527	-	32,527	68,472
Other income		10,463	-	10,463	-
<b>Total</b>		<u>42,990</u>	<u>-</u>	<u>42,990</u>	<u>68,472</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Club activities		58,797	-	58,797	63,030
<b>NET INCOME/(EXPENDITURE)</b>		<u>(15,807)</u>	<u>-</u>	<u>(15,807)</u>	<u>5,442</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		63,834	-	63,834	58,392
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>48,027</u></u>	<u><u>-</u></u>	<u><u>48,027</u></u>	<u><u>63,834</u></u>

The notes form part of these financial statements

**JB'S CLUB**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	519	-	519	649
<b>CURRENT ASSETS</b>					
Debtors	7	2,059	-	2,059	1,830
Cash at bank and in hand		49,790	-	49,790	67,851
		<u>51,849</u>	<u>-</u>	<u>51,849</u>	<u>69,681</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,341)	-	(4,341)	(6,496)
<b>NET CURRENT ASSETS</b>		<u>47,508</u>	<u>-</u>	<u>47,508</u>	<u>63,185</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>48,027</u>	<u>-</u>	<u>48,027</u>	<u>63,834</u>
<b>NET ASSETS</b>		<u>48,027</u>	<u>-</u>	<u>48,027</u>	<u>63,834</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>48,027</u>	<u>63,834</u>
<b>TOTAL FUNDS</b>				<u>48,027</u>	<u>63,834</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2021 and were signed on its behalf by:

*Nichola Harrison*

Mrs N C Harrison - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**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.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

**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.

Furniture and equipment etc                      - 20% 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.

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Total fees received	32,527	68,472
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
	9	9
Care and administration	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	68,472	-	68,472
<b>EXPENDITURE ON Charitable activities</b>			
Club activities	63,030	-	63,030
<b>NET INCOME</b>	<u>          </u> 5,442	<u>          </u> -	<u>          </u> 5,442
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	58,392	-	58,392
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>          </u> <u>          </u> 63,834	<u>          </u> <u>          </u> -	<u>          </u> <u>          </u> 63,834

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. TANGIBLE FIXED ASSETS**

	Furniture and equipment etc £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	4,103
<b>DEPRECIATION</b>	
At 1 April 2020	3,454
Charge for year	130
At 31 March 2021	3,584
<b>NET BOOK VALUE</b>	
At 31 March 2021	519
At 31 March 2020	649

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

	2021 £	2020 £
Prepayments and accrued income	2,059	1,830

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

	2021 £	2020 £
Other creditors	4,341	6,496

**9. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	63,834	(15,807)	48,027
<b>TOTAL FUNDS</b>	<u>63,834</u>	<u>(15,807)</u>	<u>48,027</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	42,990	(58,797)	(15,807)
<b>TOTAL FUNDS</b>	<u>42,990</u>	<u>(58,797)</u>	<u>(15,807)</u>

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	58,392	5,442	63,834
<b>TOTAL FUNDS</b>	<u>58,392</u>	<u>5,442</u>	<u>63,834</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	68,472	(63,030)	5,442
<b>TOTAL FUNDS</b>	<u>68,472</u>	<u>(63,030)</u>	<u>5,442</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	58,392	(10,365)	48,027
<b>TOTAL FUNDS</b>	<u>58,392</u>	<u>(10,365)</u>	<u>48,027</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	111,462	(121,827)	(10,365)
<b>TOTAL FUNDS</b>	<u>111,462</u>	<u>(121,827)</u>	<u>(10,365)</u>

**JB'S CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.