

**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, stylized 'N' and 'H'.

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 of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Responsibilities and basis of report

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.

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:

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 £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	75,006	-	75,006	32,527
Other income		-	-	-	10,463
Total		<u>75,006</u>	<u>-</u>	<u>75,006</u>	<u>42,990</u>
EXPENDITURE ON					
Charitable activities					
Club activities		<u>67,185</u>	<u>-</u>	<u>67,185</u>	<u>58,797</u>
NET INCOME/(EXPENDITURE)		7,821	-	7,821	(15,807)
RECONCILIATION OF FUNDS					
Total funds brought forward		48,027	-	48,027	63,834
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	6	415	-	415	519
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>55,433</u>	<u>-</u>	<u>55,433</u>	<u>47,508</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>55,848</u>	<u>-</u>	<u>55,848</u>	<u>48,027</u>
NET ASSETS					
		<u>55,848</u>	<u>-</u>	<u>55,848</u>	<u>48,027</u>
FUNDS	9				
Unrestricted funds				<u>55,848</u>	<u>48,027</u>
TOTAL FUNDS				<u>55,848</u>	<u>48,027</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:



Mrs N C Harrison - Trustee

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	<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 9	2021 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 £
INCOME AND ENDOWMENTS FROM			
Other trading activities	32,527	-	32,527
Other income	10,463	-	10,463
Total	<u>42,990</u>	<u>-</u>	<u>42,990</u>
EXPENDITURE ON			
Charitable activities			
Club activities	58,797	-	58,797
NET INCOME/(EXPENDITURE)	(15,807)	-	(15,807)
RECONCILIATION OF FUNDS			
Total funds brought forward	63,834	-	63,834
TOTAL FUNDS CARRIED FORWARD	<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 £
COST	
At 1 April 2021 and 31 March 2022	4,103
DEPRECIATION	
At 1 April 2021	3,584
Charge for year	104
At 31 March 2022	3,688
NET BOOK VALUE	
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
Unrestricted funds			£
General fund	48,027	7,821	55,848
TOTAL FUNDS	48,027	7,821	55,848

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

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

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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 £
Unrestricted funds			
General fund	63,834	(15,807)	48,027
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	42,990	(58,797)	(15,807)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	63,834	(7,986)	55,848
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	117,996	(125,982)	(7,986)
TOTAL FUNDS	<u>117,996</u>	<u>(125,982)</u>	<u>(7,986)</u>

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**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.