

**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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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:

A handwritten signature in black ink that reads "Nicola Harrison". The signature is written in a cursive, flowing style.

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 £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	<u>77,798</u>	<u>-</u>	<u>77,798</u>	<u>75,006</u>
EXPENDITURE ON					
Charitable activities					
Club activities		<u>68,266</u>	<u>-</u>	<u>68,266</u>	<u>67,185</u>
NET INCOME		9,532	-	9,532	7,821
RECONCILIATION OF FUNDS					
Total funds brought forward		55,848	-	55,848	48,027
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	6	5,912	-	5,912	415
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	8	(5,198)	-	(5,198)	(5,810)
NET CURRENT ASSETS		<u>59,468</u>	<u>-</u>	<u>59,468</u>	<u>55,433</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,380</u>	<u>-</u>	<u>65,380</u>	<u>55,848</u>
NET ASSETS		<u>65,380</u>	<u>-</u>	<u>65,380</u>	<u>55,848</u>
FUNDS	9				
Unrestricted funds				65,380	55,848
TOTAL FUNDS				<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

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

At 31 March 2023

DEPRECIATION

At 1 April 2022

Charge for year

At 31 March 2023

NET BOOK VALUE

At 31 March 2023

At 31 March 2022

4,103

5,808

9,911

3,688

311

3,999

5,912

415

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

£

2,135

2022

£

2,079

Prepayments and accrued income

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

£

5,198

2022

£

5,810

Other creditors

9. MOVEMENT IN FUNDS

At 1/4/22
£

Net
movement
in funds
£

At
31/3/23
£

Unrestricted funds

General fund

55,848

9,532

65,380

TOTAL FUNDS

55,848

9,532

65,380

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

Incoming
resources
£

Resources
expended
£

Movement
in funds
£

Unrestricted funds

General fund

77,798

(68,266)

9,532

TOTAL FUNDS

77,798

(68,266)

9,532

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 £
Unrestricted funds			
General fund	48,027	7,821	55,848
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	75,006	(67,185)	7,821
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	48,027	17,353	65,380
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	152,804	(135,451)	17,353
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Other trading activities		
Total fees received	77,798	75,006
Total incoming resources	<u>77,798</u>	<u>75,006</u>
EXPENDITURE		
Charitable activities		
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>
Support costs		
Finance		
Bank charges	115	65
Governance costs		
Accountancy and legal fees	420	420
Total resources expended	<u>68,266</u>	<u>67,185</u>
Net income	<u><u>9,532</u></u>	<u><u>7,821</u></u>

This page does not form part of the statutory financial statements

