

# JUSB LIMITED

England & Wales · Charity number 1099401

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04867114](#)

**Registered** 2003-09-12

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

## Contact

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**Address** 92 Madeira Avenue  
Bromley  
BR1 4AS

**Phone** 02084642722

**Email** [aanda92@gmail.com](mailto:aanda92@gmail.com)

**Website** [www.jusb.co.uk](http://www.jusb.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF YOUNG PEOPLE IN AND AROUND THE BROMLEY NORTH AREA (WHICH INCLUDES PLAISTOW, SUNRIDGE AND BROMLEY TOWN CENTRE) THROUGH LEISURE TIME AND EDUCATIONAL ACTIVITIES, SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED

**Activities:** VISION - A brighter future for young people in Bromley. MISSION - To serve young people by accompanying them through thick and thin on their journey to independence.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People

## Geography

- **Area of benefit:** IN AND AROUND THE BROMLEY NORTH AREA (WHICH INCLUDES PLAISTOW, SUNRIDGE AND BROMLEY TOWN CENTRE)
- Bromley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,690	£10,244	-	-
2024-03-31	£96,932	£161,035	-	-
2023-03-31	£81,754	£126,746	-	-
2022-03-31	£150,417	£130,559	-	-
2021-03-31	£121,366	£116,523	-	-

## Trustees

Name	Role	Appointed
David Charles Hullah	Chair	2021-03-17
ANDREW LANCASTER		2012-12-17
MICHAEL DEVES		
Roger Lloyd Brighton		2019-08-05

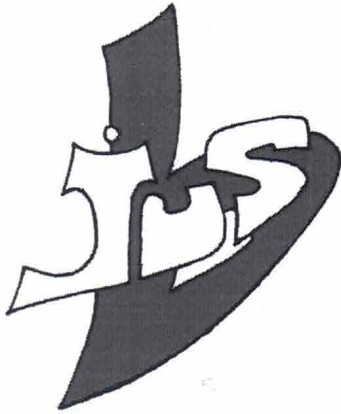
**JUSB LIMITED**

England & Wales - Charity number 1099401

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# Accounts

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## **JusB Limited**

**Registered Charity Number: 1099401**

**Company Registration Number: 04867114**

### **Trustees' Report and Accounts for the year ended 31 March 2024**

**A BRIGHTER FUTURE FOR  
YOUNG PEOPLE**

# Working for the Young People of Bromley

The Trustees of JusB present their report and accounts for the period 1 April 2023 to 31 March 2024

## Reference and Administrative Details

### Trustees (who are also Directors of JusB Ltd)

Roger Brighton

David Charles Hullah (Chair)

Michael Deves

Stuart Andrew Lancaster

Rebecca Emily Hedges (resigned 21 October 2024) Helen Louise Oakes (resigned 5 April 2024)

### Project Manager:

Ned McWhirter (until 3 August 2023)

Tina Jalloh (from 10 October 2023 to 8 March 2024)

**Registered Charity Number:** 1099401

**Company Registration Number:** 04867114

### Principal Address/Registered Office:

51 College Road  
Bromley  
BR1 3PU

### Bankers:

Barclays Bank  
Leicester  
LS87 2BB

Amended 17 September 2024 to:

92 Madeira Avenue  
Bromley  
BR1 4AS

### Independent Examiner:

Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP

## Contents

### Page

3-7	Trustees' Report
	Page 4 - Financial Review
	Page 4 - Public benefit
	Page 5 - Risk Management
	Page 5 - Employment
	Page 5 - Structure, Governance and Management
8	Independent Examiner's report to the Trustees of JusB Limited
9	Statement of financial activities for the year ended 31 March 2024
10	Balance sheet as at 31 March 2024
11-16	Notes to the accounts

## Trustees' Report

These 12 months proved exceptionally difficult for JusB in being able to generate the required funds to undertake its activities. As mentioned in the previous year's Report, a "Save JusB" campaign commenced in March 2023 with the objective of raising a minimum £75,000 by the end of June to cover 6 months of expenditure, to allow time for other fundraising activities and grant applications to come to fruition. In the event, due to some very generous donations from our supporters, just over £83,000 was generated through this campaign (of which almost £80,000 is recognised in the income shown for this financial year).

Given the financial uncertainty it was necessary to issue statutory redundancy notices to all staff in May 2023 although as the situation gradually improved through the "Save JusB" campaign it was possible, with the consent of the staff, to withdraw these notices. However, our then Project Manager, Ned McWhirter, decided that after 15 years with JusB the time was right for him to move on and accept the redundancy offer. We were very sad to see Ned go in July 2023, but greatly appreciative of his huge contribution to JusB over the years.

After advertising for a new Project Manager we appointed the then senior Youth Worker, Tina Jalloh, to the position in October.

Against the backdrop of this financial uncertainty, activities with the young people continued in similar fashion to recent years.

Unfortunately, despite our best efforts, fundraising activities did not produce the desired monies and in December it was once again necessary to issue statutory redundancy notices to staff, effective as at 8 March 2024. The young people enjoyed a final, celebratory event on 1 March, performing musical and other artistic activities, accompanied by food, effectively drawing to a close the youth activities of JusB after 20 years of existence.

The financial problems experienced during the year were not helped by the actions of Barclays Bank which, as part of an exercise to update its Know Your Customer records, duly lost documentation which was sent to it, causing a huge amount of JusB's staff time to be devoted in responding. Ultimately, Barclays closed the JusB bank accounts at the end of October 2023 although when questioned about this the following day conceded that an error had been made. However, it still took until almost the end of November for the bank accounts to be reactivated, with a derisory offer of compensation made. When the matter was not addressed to the satisfaction of the trustees, a formal complaint was made to the Banking Ombudsman. After a lengthy process the Ombudsman found in favour of JusB although the period of time taken, together with the relatively minimal compensation which was approved (£935, received in October 2024) compared to the hours spent on the bank's original and spurious demands, meant that JusB's continued existence could not be perpetuated.

Following the redundancy of the staff on 8 March 2024 the trustees commenced the process of winding down the charity; this was still in progress as at the end of the financial year.

## Financial Review

Income received was £96,932 compared with £81,754 in the previous year (albeit down from £150,417 in the year 2021/22). The bulk (£79,968) of this income reflected the results of the "Save JusB" campaign as no formal grants were secured.

Overall, a deficit of £64,103 (2022/23: deficit of £44,992) was incurred in the year.

The Trustees would like to acknowledge the support and assistance that JusB received from all their supporters. Donors included:

Bromley Baptist Church  
Bromley Parish church (St Peter & St Paul)  
Jack Petchey Foundation  
Judge and Priestley  
Pamela Champion Foundation  
St Mary's Church, Shortlands  
Trinity Bromley United Reformed Church  
Wax Chandlers  
And many individuals.

### Reserves policy

The trustees have previously aimed to maintain unrestricted funds at a level which allowed the charity to operate in the event of unforeseen circumstances, especially as the amounts and timings of grant income were often unpredictable and varied. This translated into a policy of trying to maintain unrestricted reserves sufficient to cover 6 months of unrestricted expenditure, plus an additional £35,000 which was deemed sufficient to ensure that, in the event of shutdown, JusB had the means to settle all its outstanding liabilities.

The above policy has proven to have been the correct strategy. As at 31 March 2024 total reserves stood at £20,460 (being entirely net current assets and comprising solely unrestricted funds), which, having already made redundancy payments to staff, will permit the trustees to wind down the charity in a smooth fashion, leaving a residual amount which will be distributed to local charities over forthcoming months.

## Public Benefit

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Cutbacks made by the London Borough of Bromley ("LBB") Youth Service meant that only those services which were a statutory requirement were being provided by the Council, namely those targeting young people with particular needs. This meant that there was an even greater need for voluntary groups like JusB to provide generic youth groups which are no longer provided by the local Council. There are no other services for young people in the area where JusB was located. This is in a locality where families broadly cope but where there are few or no resources to provide young people with stimulation and developmental opportunities beyond those available at school or expensive leisure activities. It is not insignificant that, again this year, we continued to get referrals from the statutory sector as it struggled to meet targets.

Unfortunately, however, despite engaging the support of the local councillors, it was not possible to derive any wider assistance from LBB to forestall the closure of JusB.

All of our projects were created in consultation with and in direct response to young people's stated needs and wishes for specific forms of provision. Furthermore, all our work was based around the principles of

"Help Children Achieve More" (the Government's strategy for children and young people). JusB worked with and provided services to other agencies such as Bromley Changes Young People's Drug and Alcohol Services, Bromley Y, CAMHS, Social Services, the Jack Petchey Foundation and local schools.

## **Risk Management**

### **Control systems**

JusB's Trustees had the overall responsibility for ensuring that there were appropriate control systems, financial and otherwise, which provided reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information;
- compliance with relevant legislation and regulation.

### **Risk Factors**

The Trustees considered that risk fell into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees mitigated the finance and infrastructure risks by:

- ensuring there was no over-reliance on any one funding source or fixed term income;
- ensuring systems existed to combat the threat of computer viruses and loss of information;
- ensuring appropriate insurances were in place for buildings and staff.

The Trustees mitigated the personnel and operational risks by:

- maintaining appropriate insurance;
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality – all staff were required to be familiar with these policies;
- ensuring that JusB 'benchmarked' its activities by reference to external measures, e.g. Quality Mark and other standards.

We are able to report that there were no serious incidents this year.

## **Employment**

The Trustees are grateful to the staff and volunteers who worked for JusB. The success of the Charity relied on their expertise and energy.

The Charity was committed to a policy of equal opportunity in its employment practices. It was the Charity's policy to offer equal opportunity to persons applying for vacancies from all sections of the community, regardless of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs and having regard to their aptitudes and abilities in relation to the positions for which they applied. Appropriate training and implementation of best practice was used to ensure we did not discriminate in making employment decisions.

JusB continued to pay at least the London Living Wage (as set by the Living Wage Foundation) to all staff.

## **Structure, Governance and Management**

JusB is registered with the Charity Commission and was incorporated as a company limited by guarantee on 14<sup>th</sup> August 2003. It is governed by a Memorandum of Association and Articles of Association which include guidance on how Trustees are appointed. The Charity's objects are to advance the education of young people in and around the Bromley North area through leisure time and educational activities, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals

and members of society and that their conditions of life may be improved. JusB has a Christian foundation that is expressed appropriately before trustee and staff meetings, at an annual public meeting, and by a pastoral support team. JusB's services were for all young people in the community.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Project Manager who attended the Board meetings. The Trustees reviewed finance and fundraising, planning and human resources at each trustee meeting.

### **Trustees and their responsibilities**

The Trustees, who are Directors for the purpose of company law, who served during the year, were:

Michael Deves  
Stuart Andrew Lancaster  
Roger Lloyd Brighton  
David Charles Hullah  
Helen Louise Oakes  
Rebecca Emily Hedges

On 5 April 2024 Helen Oakes tendered her resignation due to increased work pressures and other commitments; for similar reasons Rebecca Hedges also tendered her resignation on 21 October 2024. The remaining trustees are hugely appreciative of the time and expertise which Helen and Rebecca brought to the charity and wish them each all the very best for the future.

The Trustees brought a wide range of professional and voluntary experience, including youth work, health and safety, finance, HR, management and voluntary activities. From time to time the Trustees considered the mix of skills and experiences represented amongst them and, when appropriate, actively sought suitable individuals to meet identified needs.

None of the Trustees has any beneficial interest in the Charity. All of the Trustees are members of the Charity and guarantee to contribute £10 each, if required, in the event of a winding up. The Trustees receive no remuneration or fees for their services.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part XV of the Companies Act 2006.

### **Trustees' confirmation**

Each of the Trustees (who are also the directors for the purpose of company law) who held office at the

date of approval of these accounts has confirmed that there is no relevant information of which they are aware but of which the Independent Examiner is unaware, and that they have taken all the appropriate steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

### **Independent Examiner**

The Independent Examiner, Anne Clements has previously indicated she may be able to continue in office, but if not, the trustees had intended appointing another suitable person to carry out the next independent examination. However, income which will be reported in the next financial year is likely to fall below the threshold for requiring an independent examination.

A handwritten signature in black ink, appearing to read 'D Hullah', written over a horizontal line.

David Hullah  
Chair

30 November 2024

# Independent Examiner's report to the trustees of JusB Limited

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 12 to 19.

## Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

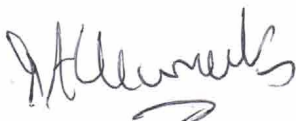
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP

Date: 10 October 2024

**JusB Limited**  
**Company Registration Number: 04867114**  
**Statement of Financial Activities for the year ended 31 March 2024**

	Note	Unrestricted funds £	2024 Restricted funds £	Total £	Unrestricted funds £	2023 Restricted funds £	Total £
<b>Income</b>							
Income from charitable activities	3	6,000	1,500	7,500	20,100	15,800	35,900
Donations and legacies	4	82,682	0	82,682	42,974	0	42,974
Other trading activities		6,383	0	6,383	2,768	0	2,768
Investment income	5	367	0	367	112	0	112
<b>Total income</b>		<b>95,432</b>	<b>1,500</b>	<b>96,932</b>	65,954	15,800	81,754
<b>Expenditure</b>							
Raising funds		5,811	0	5,811	2,393	0	2,393
Charitable activities		152,975	2,249	155,224	107,635	16,718	124,353
<b>Total expenditure</b>	6	<b>158,786</b>	<b>2,249</b>	<b>161,035</b>	110,028	16,718	126,746
<b>Net income (expenditure)</b>	8	<b>(63,354)</b>	<b>(749)</b>	<b>(64,103)</b>	(44,074)	(918)	(44,992)
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	0	0	0
Total funds brought forward		83,814	749	84,563	127,888	1,667	129,555
<b>Total funds carried forward</b>		<b>20,460</b>	<b>0</b>	<b>20,460</b>	83,814	749	84,563

The Charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net movement in funds stated below and their historical cost equivalent.

**JusB Limited**  
**Company Registration Number: 04867114**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	0	159
<b>Current assets</b>			
Debtors	12	688	2,998
Cash at bank and in hand		20,164	82,178
Total current assets		20,852	85,176
<b>Creditors – amounts falling due within one year</b>	13	392	772
<b>Net current assets</b>		20,460	84,404
<b>Net assets</b>		20,460	84,563
<b>Funds</b>			
Restricted funds	15	0	749
Unrestricted funds		20,460	83,814
<b>Total funds</b>		20,460	84,563


For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 9-16 were approved by the Board on 5<sup>th</sup> December 2024 and were signed on its behalf by:

  
Stuart Andrew Lancaster  
Trustee

## **Notes to the JusB accounts for the year ended 31 March 2024**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006. The accounts are also prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) 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 2015.

The detailed accounting policies are set out below.

#### **Income**

Donations and other forms of voluntary income are recognised as income when receivable. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants receivable are included in the accounts on an accruals basis. Any balance of income received for specific purposes and not utilised is included in restricted funds as detailed on the balance sheet.

Income from service level agreements where related to performance and specific deliverables, and project income is recognised as earned as the services are provided.

Interest income is included in the accounts as received.

#### **Expenses**

All expenses are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates.

#### **Employee entitlements and pensions**

Employee entitlements to salaries and wages, annual leave and other benefits are recognised when they accrue to employees.

Until November 2016, JusB's pension policy was that employees who have been with the Charity for six months are entitled to a level of matched funding to each individual employee's nominated approved personal defined contribution pension scheme or personal defined contribution pension scheme with the Charity's nominated stakeholder pension provider (Virgin Money). In November 2016 a new scheme was set up with NEST Pensions to meet the requirements of automatic enrolment. Contributions are recognised when they accrue.

The cost of contributions in the year amounted to £3,486 (2022/23: £3,394), being 5% of eligible pensionable salary for staff in the scheme. There were no outstanding contributions (2022/23: £ 0) at the year end.

## Operating leases

Leases in which a significant portion of the risk and rewards of ownership are retained by the lessor are classified as operating leases. Rental payments made under operating leases are charged on a straight line basis over the term of the lease.

## Taxation

The Charity is a registered charity and accordingly exempt from taxation on its charitable activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 256 of the Taxation of Chargeable Gains Act 1992.

## Tangible fixed assets and depreciation

The lower limit for depreciation is a purchase cost of £500 and all items are depreciated over three years on a straight-line basis. All tangible fixed assets less than £500 were expensed to the income and expenditure account.

Tangible fixed assets are stated at cost less depreciation. The cost of acquired tangible fixed assets is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

## Stocks

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary for obsolete or defective stocks.

## Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

## Restricted funds

Restricted funds are subject to specific conditions by donors/grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## 2 Related party transactions

There were no related party transactions during the year.

## 3 Incoming resources from charitable activities

	<b>2024</b>	2023
	£	£
Grant income	<b>7,500</b>	35,900
Service level agreements	<b>0</b>	0
Other	<b>0</b>	0
	<b>7,500</b>	35,900

#### 4 Voluntary income

	2024 £	2023 £
Other donations/awards	<b>82,682</b>	42,974
	<b>82,682</b>	42,974

#### 5 Investment income

Investment income arises from interest bearing business savings accounts.

#### 6 Total resources expended

	2024				2023
	Staff costs £	Depreciation £	Other costs £	Total £	Total £
Expenditure on raising funds	<b>0</b>	<b>0</b>	<b>5,811</b>	<b>5,811</b>	2,393
Provision of youth work (includes statutory redundancy costs, see Note 10)	<b>113,401</b>	<b>159</b>	<b>41,664</b>	<b>155,224</b>	124,353
	<b>113,401</b>	<b>159</b>	<b>47,475</b>	<b>161,035</b>	126,746

Governance costs of £770 (2022/23: £720) are included within support costs in accordance with the Charities SORP (FRS 102). Governance costs are an estimate of the staff costs of producing annual accounts. No other governance costs are incurred as all such activities were provided on a voluntary basis.

#### 7 Support costs

All support costs are allocated to the Charity's charitable activities. Support activities for costs of generating funds (both voluntary income and fundraising) and governance costs are provided on a voluntary basis.

#### 8 Net movement in funds before transfers

Net movement in funds before transfers is stated after charging / (crediting):

	2024 £	2023 £
-Operating lease: Premises rental	<b>12,000</b>	12,000
-Depreciation of tangible fixed assets	<b>159</b>	174

## 9 Trustees' emoluments and donations

None of the Trustees received any remuneration or benefits from the Charity during the year. No expenses were reimbursed to any Trustees. Donations from Trustees amounted to £100.

## 10 Staff costs

The average monthly number of employees during the year was:

	2024	2023
		FTE
Management and administration/support	1.1	1.1
Youth work team	2	1.9
	<b>3.1</b>	3.0

Note that this has been applied on a 'full time equivalent' (FTE) basis so as to ensure comparison is possible as JusB employs part-time staff.

The average monthly headcount was 5 staff (2022/23: 5 staff).

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	83,305	79,910
Social security costs (see note below)	0	13
Pension costs (Note 1)	3,682	3,486
Statutory redundancy pay	26,414	0
	<b>113,401</b>	83,409

No employee received in excess of £60,000 from the Charity.

Social security costs (£4,916) are shown net of the NICs Employment allowance of £5,000 (22/23: £5,000).

## 11 Tangible fixed assets

	Leasehold improvements £	Fixture & fittings £	Office & computer equipment £	Centre equipment £	Total £
<b>Cost</b>					
At 1 April 2023	42,563	149	6,478	37,174	86,364
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2024</b>	<b>42,563</b>	<b>149</b>	<b>6,478</b>	<b>37,174</b>	<b>86,364</b>
<b>Accumulated depreciation</b>					
At 1 April 2023	42,563	149	6,319	37,174	86,205
Charge for the year	-	-	159	-	159
Disposals	-	-	-	-	-
<b>At 31 March 2024</b>	<b>42,563</b>	<b>149</b>	<b>6,478</b>	<b>37,174</b>	<b>86,364</b>
<b>Net book amount</b>					
<b>At 31 March 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net book amount At 31 March 2023	0	0	0	0	0

## 12 Debtors

	2024 £	2023 £
Gift aid tax recoverable	0	114
Prepayments and accrued income	688	2,884
Other debtors	0	0
	<b>688</b>	<b>2,998</b>

## 13 Creditors – amounts falling due within one year

	2024 £	2023 £
Deferred income	0	600
Accruals	392	172
Other Creditors	0	0
	<b>392</b>	<b>772</b>

Deferred income at 31 March 2023 comprised grants received in advance for work in the next financial year from the Jack Petchey Foundation.

## 14 Share capital

JusB has no share capital being a company limited by guarantee. The Trustees will contribute a maximum of £10 each in the event of liquidation.

## 15 Restricted funds

	As at 1 April 2023	Incoming resources	Resources expended	Transfers	As at 31 March 2024
	£	£	£	£	£
Jack Petchey Awards scheme	749	1,500	2,249	-	0
	<b>749</b>	<b>1,500</b>	<b>2,249</b>	<b>-</b>	<b>0</b>

Restricted funds received/used during the year were for the following purposes:

**Jack Petchey Awards scheme:** Jack Petchey Foundation Awards for young people.

Restricted fund balances at 31 March 2024 were £0.

## 16 Operating lease commitments

At 31 March 2024 the Charity had annual commitments under operating leases as follows:

	Land & Buildings	
	2024	2023
	£	£
Expiring in one year	-	-

The lease on the premises expired on 31 March 2013. Although discussions have been held with the landlord with a view to negotiating a formal extension, the landlord prefers to leave matters on an informal basis. The trustees have received legal opinion which suggests that JusB continues to benefit from a good degree of security of tenure and are prepared to leave matters on the present footing.

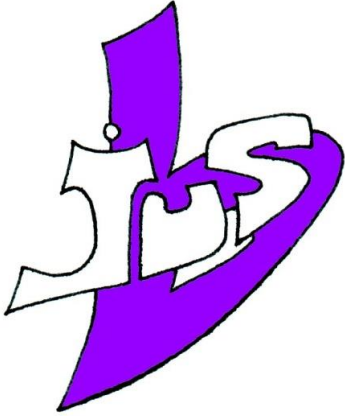
**JUSB LIMITED**

England & Wales - Charity number 1099401

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# Accounts

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**JusB Limited**  
Registered Charity Number: 1099401  
Company Registration Number: 04867114  
**Trustees' Report and Accounts for  
the year ended 31 March 2023**



A BRIGHTER FUTURE FOR  
YOUNG PEOPLE

# Working for the Young People of Bromley

The Trustees of JusB present their report and accounts for the period 1 April 2022 to 31 March 2023

## Reference and Administrative Details

### Trustees (who are also Directors of JusB Ltd)

Roger Brighton	David Charles Hullah (Chair)
Michael Deves	Stuart Andrew Lancaster
Rebecca Emily Hedges	Helen Louise Oakes

**Project Manager:** Ned McWhirter

**Registered Charity Number:** 1099401      **Company Registration Number:** 04867114

<b>Principal Address/Registered Office:</b>	<b>Bankers:</b>
51 College Road Bromley Kent BR1 3PU	Barclays Bank 3 Beckenham Road Beckenham BR3 4ES

**Independent Examiner:** Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP

## Contents

### Page

3-10	Trustees' Report
	Page 3 - Project Manager's Review of the Year 2022-23
	Page 5 - Staff Training
	- Volunteering in JusB
	- Communications and Fundraising
	Page 6 - The Future for JusB
	- Financial Review
	Page 7 - Public benefit
	Page 8 - Risk Management
	- Employment
	Page 9 - Structure, Governance and Management
11	Independent Examiner's report to the Trustees of JusB Limited
12	Statement of financial activities for the year ended 31 March 2023
13	Balance sheet as at 31 March 2023
14-20	Notes to the accounts

# Trustees' Report

## Project Manager's Review of the Year 2022-23

After a couple of restricted years, due to the pandemic, it was good to run services to the full timetable without having to restrict activities or numbers.

It's been very clear this year that young people are still suffering from all the lockdowns and missed school, but as a youth club, our focus has been on ensuring that young people are supported through all times.

Our homework club has been beneficial to support young people, providing a safe space with facilities for them to complete their studies. This is also a good space for young people to chill out, play games, do cooking and participate in workshops that we run throughout the year. The workshops also provide opportunities to talk about the bigger issues they may have to cope with. This year we had workshops on mindfulness, racial awareness, and modern-day trafficking.

We now run two music projects offering young people an opportunity to write, produce and sing their own music. The two projects offer different styles of music, with our Baseline programme offering singing, rap, and hip hop whereas the other programme (on a Wednesday evening) offers young people the opportunity to learn musical instruments like guitars, keyboards, violins as well as developing songwriting and singing. Both these sessions have been very key in giving young people the opportunity to perform in front of their peers (in-house open mic nights) but they have also performed in a number of community events and concerts in Bromley Town Centre art events. Not only is this a big boost to their confidence but also instils the importance of local community participation.



The Stepping Up programme continues to be a great support to young people and parents as we support young people moving from primary school to secondary school. We provide fun and games applicable to that group, but we also provide activities which enable them to process smoothly to secondary school. We have past members from that group presenting workshops involving the young



people, telling them what it was like for them to move school, how to make friends, how to find your way around a bigger school, working out their timetable. All those things that can be difficult in the transition to a different school. We also do practical things like trips on buses so that young people are able to use them. This year a grandparent posted the following quote on social media. *'My grandson joined JusB in year 6 to help with his confidence and transition. He started as a nervous quiet boy who wouldn't talk to anyone. Thanks to JusB he is now making friends and has a new found confidence.'*

KFC's funding team contacted us and informed us that they were changing the assessment criteria for their grant awards and asked if we would like to be involved, This involved our young people being sent grant applications that had been submitted to KFC and we had to judge which one we felt deserved to achieve the award. This was a really good experience for our young people as it showed them how competitive fund applications were but also how important photographs, videos, and case studies are in a successful application as sometimes our young people can be reluctant to have their photo taken.

## Holiday programme

Our out-of-term programs are vital as we provide activities during the school holidays, this is important during the long summer break, for young people and their parents, but it's also just as important during the October and February break when it's dark and cold, providing much-needed activities during those times as well.

Our half-term breaks this year included decorating parts of our buildings, trips to London and the o2, and in-house activities like games and crafts.

Our summer programme runs for 4 weeks; we introduce activities to enable young people to gain new experiences and skills, build confidence and establish new relationships with other young people as well as staff. Each week had a theme, one week was a music and songwriting week, writing a piece for the group to record and perform at the end of the week. We had an Arts and Crafts week, where young people decorated mugs and designed, then printed T-shirts. We did a health week focusing on attitudes around healthy lifestyles, like diet, exercise and a visit by the local Youth Drug agency, which did workshops around low-level substance use. Our final week focused on decorating the outside of the building, by painting the doors and window frames, but also removing graffiti from the centre walls. These decorating weeks are always good to teach young people new skills, team building but also to develop responsibility and ownership of the building. Our final activity is always a trip to the seaside and this year Margate was the chosen destination and was a fantastic day out for all the young people.



I would like to use this opportunity to thank all who have supported us in many ways, making this another successful year in supporting the young people of Bromley.

## Staff Training

We continue with our ethos of ensuring that staff and volunteers are as fully equipped as possible to fulfil their roles by offering appropriate training where possible. The staff team attended relevant training events including First Aid, Safeguarding, Recruitment, Social Media and Youth Mentoring.

Some of this training is funded by our training budget but we do try to use other resources where possible, and we are grateful for those who provide this.

## Volunteering in JusB

Our volunteers continue to be a valuable asset to the work of JusB and we are hugely grateful to them and want to support them. We are committed to ensuring that they are equipped to perform the task they volunteer for, so not only do we provide in-house induction for every volunteer, but we have also offered external training as well. Volunteers attended inductions covering Health and Safety, Safeguarding, Behaviour Management, Risk Assessments, Equal Opportunities and Data Protection.

Volunteers at JusB undertake the following activities:

<b>Volunteer Type</b>	<b>Number</b>
Youth Work	2
Administration	1
Trustee	6
Pastoral Care Team	1
Youth Volunteers	2
Church Reps	23
Community Reps	1
Prayer Reps	18
<b>Total</b>	<b>54</b>

Note: Volunteers have been listed according to their role, and it should be noted that a number of volunteers have at least two voluntary roles with JusB.

## Communications and Fundraising

In addition to using more traditional communication methods we make extensive use of our website and social media platforms such as Facebook, Instagram and Twitter. This networking helps us to spread the word on JusB events and our workshops.

We continue to rely mainly on grants and donations for the running of JusB and we enjoy building relationships with those who want to find out more about what they are funding. JusB also has a good relationship with local churches, schools and businesses who regularly support us and promote our work because of our good reputation and the effective work which is done with young people.

## The Future for JusB

With the continued reduction of youth and family provision by local councils the services of JusB are more important than ever. It is vital that our work continues. The only other youth provision in the area closed due to a lack of funding, and if we were to close there would be no youth provision in the Bromley North area at all.

Although we have not received statutory funding for many years, we are indirectly affected by local council cuts. As the number of groups no longer receiving council funding increases, they look for funding from other sources, i.e. charitable trusts and corporate groups. This, combined with the impact of the COVID-19 pandemic, has put a huge strain on those resources which makes it harder for all charities to find funding.

Due to the restrictions on fundraising activity during the COVID-19 pandemic and the challenging competition for grants, we are finding it difficult to secure longer-term funding. We continue to look to charitable trusts as our main source of funding but also keep links with local supporters, churches and businesses to help support our cause, also working in partnership with agencies where we can.

During March 2023 we embarked on a "Save JusB" campaign to raise a minimum £75,000 by the end of June to cover 6 months of expenditure, allowing time for other fundraising activities and grant applications to come to fruition.

## Financial Review

Income received was £81,754 compared with £150,417 in the previous year. Much of this was in the form of grants from charitable trusts with donations from individuals, businesses and groups amounting to £42,974 (2021/22 £16,285). Local fundraising raised £2,688 (2021/22: £2,709) through a variety of fundraising events and schemes including charity nights at Bromley Little Theatre, quiz nights at the Crown & Anchor and collecting used stamps and other collectable items.

Overall, a deficit of £44,992 (2021/22: surplus of £19,858) was incurred in the year.

The Trustees would like to acknowledge the support and assistance that JusB has received from all of their supporters and look forward to working with them in the future. Donors and funders have included:

Bromley Baptist Friday Evening Fellowship Bromley Community Fund (London Community Foundation) Bromley Lions Bromley and Sheppard's colleges Christ Church Beckenham Clarion Futures (Clarion Housing Group) Crown & Anchor, Bromley Franco Finishes Ltd Garfield Weston Foundation	Jack Petchey Foundation KFC Foundation Makers of Playing Cards charity Mark Green (Plasterer) St John the Evangelist Church, Bromley St Mary's Church, Plaistow, Bromley St Mary's Church, Shortlands Thamer Ltd Trinity Bromley United Reformed Church And many individuals.
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## Reserves policy

The trustees have examined the charity's requirement for reserves in the light of the main risks facing JusB. It is the aim of the trustees to maintain unrestricted funds at a level which allows the charity to operate in the event of unforeseen circumstances, especially as the amounts and timings of grant income are often unpredictable and varied. This need has become even more relevant as streams of funding have become less available in these generally difficult financial times.

In the light of the above the trustees have previously adopted the policy of trying to maintain unrestricted reserves sufficient to cover 6 months of unrestricted expenditure, plus an additional £35,000 (raised from £30,000 during the financial period) which is deemed sufficient to ensure that, in the event of shutdown, JusB has the means to settle all its outstanding liabilities. Based upon expenditure in the year ended 31 March 2023 this policy would have required reserves of a minimum of approximately £100,000 although this figure was not attained due to the deficit of almost £45,000 which was incurred for the year.

As at 31 March 2023 total reserves stood at £84,563 (of which £83,814 represented unrestricted funds), including £159 of fixed assets (leaving net current assets of £84,404).

It is the desire of the trustees that through successful fundraising efforts there will be a return in unrestricted funds to achieve the aforementioned policy of 6 months of unrestricted expenditure (budgeted at £150,000 for the year to 31 March 2024) plus closure costs. Allowance for the latter has been reduced to £25,000 following a redundancy payment made subsequent to the financial year end. Thus the current overall aim is for unrestricted reserves of approximately £100,000.

### **Going Concern Statement**

Whilst the "Save JusB" campaign was successful in raising slightly in excess of the targeted £75,000 by the end of June 2023, thus providing sufficient funds to cover approximately 6 months budgeted expenditure and hence a window of opportunity for the success of formal grant applications, concerns remain regarding the ongoing operational and financial viability of the charity.

It was with sadness that we accepted at the beginning of July 2023 the resignation of Ned McWhirter, JusB's Project Manager for over 15 years, as he decided to accept the redundancy notice which we had been obliged to issue to all staff in May when imminent closure had threatened. We accordingly need as a matter of urgency to recruit a capable successor and recognise that in the current employment market this may not be easy. In the meantime, the trustees are offering assistance to the remaining staff to try and ensure that the administrative elements of the Project manager's role are adequately covered.

Success in achieving some fairly substantial and preferably multi-year funding grants is crucial to the survival of JusB into 2024 and beyond. Recognising this, the trustees - using the services of a professional fundraiser - continue to pursue all available avenues to secure sufficient funds to achieve a more stable financial position.

### **Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The ongoing cutbacks of the Bromley Council Youth Service mean that only those services which are a statutory requirement are now being provided, namely those targeting young people with particular needs. This means that there is now an even greater need for voluntary groups like JusB to provide generic youth groups which are no longer provided by the local council. There are no other services for young people in the area where JusB is located. This is in a locality where families broadly cope but where there are few or no resources to provide young people with stimulation and developmental opportunities beyond those available at school or expensive leisure activities. It is not insignificant that, again this year, we continued to get referrals from the statutory sector as they struggle to meet targets.

All of our projects are created in consultation with and in direct response to young people's stated needs and wishes for specific forms of provision. Furthermore, all our work is based around the principles of "Help Children Achieve More" (the Government's strategy for children and young people). JusB has worked with and provided services to other agencies such as Bromley Changes Young People's Drug and Alcohol Services, Bromley Y, CAMHS, Clarion housing, Social Services, the Jack Petchey Foundation and local schools.

## **Risk Management**

### **Control systems**

JusB's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information;
- compliance with relevant legislation and regulation.

### **Risk Factors**

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information;
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance;
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality – all staff are required to be familiar with these policies;
- ensuring that JusB 'benchmarks' its activities by reference to external measures, e.g. Quality Mark and other standards.

We have been able to report that there have been no serious incidents this year.

## **Employment**

The Trustees are grateful to the staff and volunteers who work for JusB. The success of the Charity relies on their expertise and energy.

The Charity is committed to a policy of equal opportunity in its employment practices. It is the Charity's policy to offer equal opportunity to persons applying for vacancies from all sections of the community, regardless of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs and having regard to their aptitudes and abilities in relation to the positions for which they apply. Appropriate training and implementation of best practice is used to ensure we do not discriminate in making employment decisions.

JusB continues to pay at least the London Living Wage (as set by the Living Wage Foundation) to all staff and will aspire to do this in future years.

## **Structure, Governance and Management**

JusB is registered with the Charity Commission and was incorporated as a company limited by guarantee on 14<sup>th</sup> August 2003. It is governed by a Memorandum of Association and Articles of Association which include guidance on how Trustees are appointed. The Charity's objects are to advance the education of young people in and around the Bromley North area through leisure time and educational activities, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved. JusB has a Christian foundation that is expressed appropriately before trustee and staff meetings, at an annual public meeting, and by a pastoral support team. JusB's services are for all young people in the community.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Project Manager who attends the Board meetings. The Trustees review finance and fundraising, planning and human resources at each trustee meeting.

### **Trustees and their responsibilities**

The Trustees, who are Directors for the purpose of company law, who served during the year and since, are:

Michael Deves  
Stuart Andrew Lancaster  
Roger Lloyd Brighton  
David Charles Hullah  
Helen Louise Oakes  
Rebecca Emily Hedges

The Trustees bring a wide range of professional and voluntary experience, including youth work, health and safety, finance, HR, management and voluntary activities. From time to time the Trustees consider the mix of skills and experiences represented amongst them and, when appropriate, actively seek suitable individuals to meet identified needs.

None of the Trustees has any beneficial interest in the Charity. All of the Trustees are members of the Charity and guarantee to contribute £10 each, if required, in the event of a winding up. The Trustees receive no remuneration or fees for their services.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part XV of the Companies Act 2006.

### **Trustees' confirmation**

Each of the Trustees (who are also the directors for the purpose of company law) who held office at the date of approval of these accounts has confirmed that there is no relevant information of which they are aware but of which the Independent Examiner is unaware, and that they have taken all the appropriate steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

### **Independent Examiner**

The Independent Examiner, Anne Clements has indicated she may be able to continue in office, but if not, the trustees will appoint another suitable person to carry out the next independent examination.

David Hullah  
*Chair*

*25<sup>th</sup> August 2023*

# Independent Examiner's report to the trustees of JusB Limited

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 12 to 20.

## Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP  
Date: 25<sup>th</sup> August 2023

**JusB Limited**  
**Company Registration Number: 04867114**  
**Statement of Financial Activities for the year ended 31 March 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	Unrestricted funds £	2022 Restricted funds £	Total £
<b>Income</b>							
Income from charitable activities	3	20,100	15,800	35,900	20,000	111,416	131,416
Donations and legacies	4	42,974	0	42,974	16,285	0	16,285
Other trading activities		2,768	0	2,768	2,709	0	2,709
Investment income	5	112	0	112	7	0	7
<b>Total income</b>		<b>65,954</b>	<b>15,800</b>	<b>81,754</b>	39,001	111,416	150,417
<b>Expenditure</b>							
Raising funds		2,393	0	2,393	5,948	0	5,948
Charitable activities		107,635	16,718	124,353	10,800	113,811	124,611
<b>Total expenditure</b>	6	<b>110,028</b>	<b>16,718</b>	<b>126,746</b>	16,748	113,811	130,559
<b>Net income (expenditure)</b>	8	<b>(44,074)</b>	<b>(918)</b>	<b>(44,992)</b>	22,253	(2,395)	19,858
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	22,253	(2,395)	19,858
Total funds brought forward		127,888	1,667	129,555	105,635	4,062	109,697
<b>Total funds carried forward</b>		<b>83,814</b>	<b>749</b>	<b>84,563</b>	127,888	1,667	129,555

The Charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net movement in funds stated below and their historical cost equivalent.

**JusB Limited**  
**Company Registration Number: 04867114**  
**Balance Sheet as at 31 March 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	2022 £
<b>Fixed assets</b>			
Tangible assets	11	<b>159</b>	333
<b>Current assets</b>			
Debtors	12	<b>2,998</b>	4,583
Cash at bank and in hand		<b>82,178</b>	131,159
<b>Total current assets</b>		<b>85,176</b>	135,742
<b>Creditors – amounts falling due within one year</b>	13	<b>772</b>	6,520
<b>Net current assets</b>		<b>84,404</b>	129,222
<b>Net assets</b>		<b>84,563</b>	129,555
<b>Funds</b>			
Restricted funds	15	<b>749</b>	1,667
Unrestricted funds		<b>83,814</b>	127,888
<b>Total funds</b>		<b>84,563</b>	129,555

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 12-20 were approved by the Board on 24<sup>th</sup> August 2023 and were signed on its behalf by:

David Hullah  
Chair

## **Notes to the JusB accounts for the year ended 31 March 2023**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006. The accounts are also prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) 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 2015.

The detailed accounting policies are set out below.

#### **Income**

Donations and other forms of voluntary income are recognised as income when receivable. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants receivable are included in the accounts on an accruals basis. Any balance of income received for specific purposes and not utilised is included in restricted funds as detailed on the balance sheet.

Income from service level agreements where related to performance and specific deliverables, and project income is recognised as earned as the services are provided.

Interest income is included in the accounts as received.

#### **Expenses**

All expenses are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates.

#### **Employee entitlements and pensions**

Employee entitlements to salaries and wages, annual leave and other benefits are recognised when they accrue to employees.

Until November 2016, JusB's pension policy was that employees who have been with the Charity for six months are entitled to a level of matched funding to each individual employee's nominated approved personal defined contribution pension scheme or personal defined contribution pension scheme with the Charity's nominated stakeholder pension provider (Virgin Money). In November 2016 a new scheme was set up with NEST Pensions to meet the requirements of automatic enrolment. Contributions are recognised when they accrue.

The cost of contributions in the year amounted to £3,486 (2021/22: £3,394), being 5% of eligible pensionable salary for staff in the scheme. There were no outstanding contributions (2021/22: £ 0) at the year end.

## Operating leases

Leases in which a significant portion of the risk and rewards of ownership are retained by the lessor are classified as operating leases. Rental payments made under operating leases are charged on a straight line basis over the term of the lease.

## Taxation

The Charity is a registered charity and accordingly exempt from taxation on its charitable activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 256 of the Taxation of Chargeable Gains Act 1992.

## Tangible fixed assets and depreciation

The lower limit for depreciation is a purchase cost of £500 and all items are depreciated over three years on a straight-line basis. All tangible fixed assets less than £500 were expensed to the income and expenditure account.

Tangible fixed assets are stated at cost less depreciation. The cost of acquired tangible fixed assets is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

## Stocks

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary for obsolete or defective stocks.

## Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

## Restricted funds

Restricted funds are subject to specific conditions by donors/grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## 2 Related party transactions

There were no related party transactions during the year.

## 3 Incoming resources from charitable activities

	<b>2023</b>	2022
	<b>£</b>	£
Grant income	<b>35,900</b>	131,416
Service level agreements	<b>0</b>	0
Other	<b>0</b>	0
	<b>35,900</b>	131,416

## 4 Voluntary income

	<b>2023</b>	2022
	<b>£</b>	£
Other donations/awards	<b>42,974</b>	16,285
	<b>42,974</b>	16,285

## 5 Investment income

Investment income arises from interest bearing business savings accounts.

## 6 Total resources expended

	<b>2023</b>				2022
	<b>Staff costs</b>	<b>Depreciation</b>	<b>Other costs</b>	<b>Total</b>	Total
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on raising funds	<b>0</b>	<b>0</b>	<b>2,393</b>	<b>2,393</b>	5,948
Provision of youth work	<b>83,409</b>	<b>174</b>	<b>40,770</b>	<b>124,353</b>	124,611
	<b>83,409</b>	<b>174</b>	<b>43,163</b>	<b>126,746</b>	130,559

Governance costs of £720 (2021/22: £699) are included within support costs in accordance with the Charities SORP (FRS 102). Governance costs are an estimate of the staff costs of producing annual accounts. No other governance costs are incurred as all such activities were provided on a voluntary basis.

## 7 Support costs

All support costs are allocated to the Charity's charitable activities. Support activities for costs of generating funds (both voluntary income and fundraising) and governance costs are provided on a voluntary basis.

## 8 Net movement in funds before transfers

Net movement in funds before transfers is stated after charging / (crediting):

	<b>2023</b>	2022
	<b>£</b>	£
-Operating lease: Premises rental	<b>12,000</b>	12,000
-Depreciation of tangible fixed assets	<b>174</b>	255

## 9 Trustees' emoluments and donations

None of the Trustees received any remuneration or benefits from the Charity during the year. No expenses were reimbursed to any Trustees. Donations from Trustees amounted to £20.

## 10 Staff costs

The average monthly number of employees during the year was:

	<b>2023</b>	2022
		FTE
Management and administration/support	<b>1.1</b>	1.1
Youth work team	<b>1.9</b>	2
	<b>3.0</b>	3.1

Note that this has been applied on a 'full time equivalent' (FTE) basis so as to ensure comparison is possible as JusB employs part-time staff.

The average monthly headcount was 5 staff (2021/22: 6 staff).

The aggregate payroll costs were:

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>79,910</b>	79,922
Social security costs	<b>13</b>	685
Pension costs (Note 1)	<b>3,486</b>	3,394
	<b>83,409</b>	84,001

No employee received in excess of £60,000 from the Charity.

Social security costs are shown net of the NICs Employment allowance of £5,000 (21/22: £4,000).

## 11 Tangible fixed assets

	Leasehold improvements £	Fixture & fittings £	Office & computer equipment £	Centre equipment £	Total £
<b>Cost</b>					
At 1 April 2022	42,563	149	6,478	37,174	86,364
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2023</b>	<b>42,563</b>	<b>149</b>	<b>6,478</b>	<b>37,174</b>	<b>86,364</b>
<b>Accumulated depreciation</b>					
At 1 April 2022	42,563	149	6,145	37,174	86,031
Charge for the year	-	-	174	-	174
Disposals	-	-	-	-	-
<b>At 31 March 2023</b>	<b>42,563</b>	<b>149</b>	<b>6,319</b>	<b>37,174</b>	<b>86,205</b>
<b>Net book amount</b>					
<b>At 31 March 2023</b>	<b>0</b>	<b>0</b>	<b>159</b>	<b>0</b>	<b>159</b>
Net book amount At 31 March 2022	0	0	333	0	333

## 12 Debtors

	2023 £	2022 £
Gift aid tax recoverable	114	1,788
Prepayments and accrued income	2,884	2,795
Other debtors	0	0
	<b>2,998</b>	<b>4,583</b>

## 13 Creditors – amounts falling due within one year

	2023 £	2022 £
Deferred income	600	5,600
Accruals	172	920
Other Creditors	0	0
	<b>772</b>	<b>6,520</b>

Deferred income at 31 March 2023 comprises grants received in advance for work in the next financial year from the Jack Petchey Foundation.

## 14 Share capital

JusB has no share capital being a company limited by guarantee. The Trustees will contribute a maximum of £10 each in the event of liquidation.

## 15 Restricted funds

	As at 1 April 2022	Incoming resources	Resources expended	Transfers	As at 31 March 2023
	£	£	£	£	£
Jack Petchey Awards scheme	1,667	1,800	2,718	-	749
Bromley Community Fund	0	5,000	5,000	-	0
Clarion Futures	0	5,000	5,000	-	0
KFC Foundation	0	2,000	2,000	-	0
Makers of Playing Cards Charity	0	2,000	2,000	-	0
	<b>1,667</b>	<b>15,800</b>	<b>16,718</b>	<b>-</b>	<b>749</b>

Restricted funds received/used during the year were for the following purposes:

**Fixed assets:** This consists of income received from grant making bodies to purchase, and direct donations of, fixed assets for the various projects and the fit-out of the JusB office. Depreciation relating to these specific assets is charged to the fund.

**Jack Petchey Awards scheme:** Jack Petchey Foundation Awards for young people.

**Bromley Community Fund:** Funding for JusB Homework club.

**Clarion Futures:** Funding for after school projects.

**KFC Foundation:** funding for JusB Homework Club

**Makers of Playing Cards charity:** to provide services to the young people of Bromley.

Analysis of net assets between restricted funds:

	Tangible fixed assets	Cash at bank and in hand	Other net current assets	Total
	£	£	£	£
Fund balances as at 31 March 2023 are represented by:				
Jack Petchey Awards scheme	-	749	-	
	<b>-</b>	<b>749</b>	<b>-</b>	<b>749</b>

## 16 Operating lease commitments

At 31 March 2023 the Charity had annual commitments under operating leases as follows:

	<b>Land &amp; Buildings</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Expiring in one year	-	-

The lease on the premises expired on 31 March 2013. Although discussions have been held with the landlord with a view to negotiating a formal extension, the landlord prefers to leave matters on an informal basis. The trustees have received legal opinion which suggests that JusB continues to benefit from a good degree of security of tenure and are prepared to leave matters on the present footing.

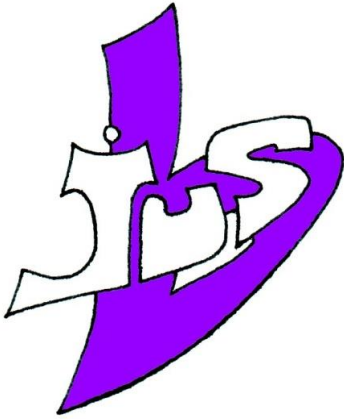
**JUSB LIMITED**

England & Wales - Charity number 1099401

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# Accounts

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**JusB Limited**  
Registered Charity Number: 1099401  
Company Registration Number: 04867114  
**Trustees' Report and Accounts for  
the year ended 31 March 2022**



A BRIGHTER FUTURE FOR  
YOUNG PEOPLE



# Working for the Young People of Bromley

The Trustees of JusB present their report and accounts for the period 1 April 2020 to 31 March 2021

## Reference and Administrative Details

### Trustees (who are also Directors of JusB Ltd)

Roger Brighton	David Charles Hullah
Michael Deves (Chair)	Stuart Andrew Lancaster
Rebecca Emily Hedges (from 28 <sup>th</sup> July 2021)	Helen Louise Oakes

**Project Manager:** Ned McWhirter

**Registered Charity Number:** 1099401      **Company Registration Number:** 04867114

<b>Principal Address/Registered Office:</b>	<b>Bankers:</b>
51 College Road Bromley Kent BR1 3PU	Barclays Bank 3 Beckenham Road Beckenham BR3 4ES

<b>Independent Examiner:</b>	Anne Clements M.A. (Oxon) 52 Ravensbourne Avenue Bromley BR2 0BP
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## Contents

### Page

3-10	Trustees' Report
	Page 3 - Project Manager's Review of the Year 2021-22
	Page 5 - Staff Training
	- Volunteering in JusB
	- Communications and Fundraising
	Page 6 - The Future for JusB
	- Financial Review
	Page 7 - Public benefit
	- Risk Management
	Page 8 - Employment
	- Structure, Governance and Management
11	Independent Examiner's report to the Trustees of JusB Limited
12	Statement of financial activities for the year ended 31 March 2022
13	Balance sheet as at 31 March 2022
14-20	Notes to the accounts

# Trustees' Report

## Project Manager's Review of the Year 2021-22

Like the previous year, the start of 2021-22 was a challenging year to manage with partial lockdowns, social distancing and restrictions to what activities we could offer on our premises. It was a difficult year.

It was very hard for young people missing school and that was our focus for the first part of the year. We focused on our homework session, increasing the sessions we run by an extra day and ensured that young people had access to volunteers who came in to give one-to-one tutoring. We had previously partnered up with a local Rotary Club who provided us again with laptops, which we gave to our young people so that they could work from home when needed but also access our online activities when they happened.

Another support for helping young people with the changing and challenging new environment was to run two 6-week digital learning programmes. Equipping young people for the new work setting which is much more online. So, preparing them for virtual interviews and how to look for jobs and fill in application forms in a more digital focus age.



Each year we run holiday programme during the summer. Even though there were still some travel restrictions we were able to go on trips as we were able to borrow a minibus from Brook Lane Community Church. A varied timetable was created to address wellbeing, mindfulness, and enjoyment. Due to the fact that on the previous year all venues were

closed, we took advantage of the mini bus and organised trips which included: Go Ape which challenged physical aspects, Southend-on-Sea beach, Thorpe Park, Holland Park where we visited the Japanese Garden and took the opportunity to hold a photography competition taking pictures of the natural plants and wildlife, plus a boat trip to Greenwich Park and Westminster where we walked around the Houses of Parliament. To keep active, we visited local parks, where there was social interaction, X-Factor performances, music and dance, team games, tennis, badminton, cycling, roller skating, skateboarding and walks through the woods.



On the final day of the summer programme, we had a fun day at a local church garden where we invited the young people to attend with parents and siblings. This event gave us the opportunity to meet and interact with the families and hear their positive feedback about how JusB has been helping their young people.

Term time activities started in September, and we were able to run a full programme for the first time in 18 months. The homework club provides computers and printers to enable the young people to do homework. This was very important as they were anxious about the time missed from school. Though we were still under some restrictions we were able to run most programmes as part of this club. Like arts and crafts and cooking activities. To encourage a healthy eating regime, we had a weekly cooking programme where food was cooked from different worldwide





countries each week. This was an excellent way to encourage young people to look at different foods but also show how easy cooking different recipes can be. It was also the first time they had fully used the new kitchen they helped refurbish and decorate the February before.

We continued with our Baseline club, a music group where young people can write and perform songs. This is a much-needed group which is very attractive to our older members.

We also teamed up with a Bee Charity and one of our Livery Company supporters to be part of the Lord Mayor's show parade. This involved our young people making bees and candles for the float and some of them taking part in the parade dressed as bees and beekeepers. This was a great experience and a culture education as most of them did not even know what the Lord Mayor's Parade was.



Another new partnership and experience was linking up with a local amateur dramatics theatre, Bromley Little Theatre. Through this we had a tour of the building to see 'behind the scenes' and this encouraged some young people to attend the youth company. One of our young people was chosen to be a leading part in a production. This is another new and confidence building experience which we are able to offer which our young people may not have been able to access otherwise.

We were able to have a small celebration at Christmas and again, like last year, took part in decorating our window as part of the street window advent community programme.

When we started back after Christmas, we reviewed the programmes we were offering with young people who use the centre. It was evident that young people wanted a safe place to attend on a Friday evening, so we now offer a Friday evening youth club. Some young people also expressed that they wanted to learn a musical instrument, but they could not afford lessons and did not feel they fitted into the school music groups. We now run a group one evening a week where a music tutor teaches the guitar, keyboard and singing classes. This group offers something very different to our other music programme which is mostly rap and hip-hop.



We had to say farewell to Eloise, our assistant youth worker, who left after three years, after making a great contribution to the work of JusB. Our new trustees are proving to be a great asset to our team, particularly around Human Resources and Fundraising.

In closing, I would like to thank the trustees and staff for their support and diligence to ensure that we continue to operate as a business and to serve the young people of Bromley.

## Staff Training

We continue with our ethos of ensuring that staff and volunteers are as fully equipped as possible to fulfil their roles by offering appropriate training where possible. The staff team attended relevant training events including COVID-19, First Aid, Food Safety, Fundraising, Risk Assessments and Garfield Weston Foundation funder training.

Some of this training is funded by our training budget but we do try to use other resources where possible and we are grateful for those who provide this.

## Volunteering in JusB

Our volunteers continue to be a valuable asset to the work of JusB and we are hugely grateful to them and want to support them. We are committed to ensuring that they are equipped to perform the task they volunteer for, so not only do we provide in-house induction for every volunteer, but we have also offered external training as well. Volunteers attended inductions covering Health and Safety, Safeguarding, Behaviour Management, Risk Assessments, Equal Opportunities and Data Protection.

Volunteers at JusB undertake the following activities:

<b>Volunteer Type</b>	<b>Number</b>
Youth Work	2
Administration	1
Trustee	6
Pastoral Care Team	1
Youth Volunteers	2
Church Reps	24
Community Reps	5
Prayer Reps	19
<b>Total</b>	<b>60</b>

Note: Volunteers have been listed according to their role, and it should be noted that a number of volunteers have at least two voluntary roles with JusB.

## Communications and Fundraising

In addition to using more traditional communication methods we make extensive use of our website and social media platforms such as Facebook, Instagram and Twitter. This networking helps us to spread the word on JusB events and our workshops.

We continue to rely mainly on grants for the running of JusB and we enjoy building relationships with those who want to find out more about what they are funding. JusB also has a good relationship with local churches, schools and businesses who regularly support us and promote our work because of our good reputation and the effective work which is done with young people.

## The Future for JusB

With the continued reduction of youth and family provision by local councils the services of JusB are more important than ever. Although we have not received statutory funding for several years, we are indirectly affected by local council cuts. As the number of groups no longer receiving council funding increases, they look for funding from other sources, i.e. charitable trusts and corporate groups. This puts a strain on those resources which makes it harder for all charities to find funding.

We were delighted to secure funding from the National Lottery Community Fund which partly funded JusB for three years from April 2019 to March 2022. Due to the restrictions on fundraising activity during the COVID-19 pandemic and the challenging competition for grants, we are finding it difficult to replace that funding. We continue to look to charitable trusts as our main source of funding but also keep links with local supporters, churches and business to help support our cause. Following a productive 2-year partnership with a local company, we hope to find a new corporate partner to work with.

The COVID-19 pandemic had a huge impact on the services we were able to provide as well as on fundraising opportunities. We are now rebuilding our full programme after two years of adapting our activities to continue to support young people through the pandemic. It is vital that our work continues. The only other youth provision in the area closed due to a lack of funding, and if we were to close there would be no youth provision in the Bromley North area at all.

We work in partnership with agencies where we can, which include statutory groups, churches and other voluntary groups sharing resources working for the welfare of young people.

## Financial Review

Income received was £150,417 compared with £121,366 in the previous year. Much of this was in the form of grants from charitable trusts and the National Lottery with donations from individuals, businesses and groups amounting to £16,285 (2020/21 £13,619). Local fundraising raised £2,709 (2020/21: £72) through a variety of fundraising events and schemes including charity nights at Bromley Little Theatre and collecting used stamps and other collectable items.

Overall, a surplus of £19,858 (2020/21: surplus of £4,843) was secured in the year.

The Trustees would like to acknowledge the support and assistance that JusB has received from all of their supporters and look forward to working with them in the future. Donors and funders have included:

Aubrey Orchard-Lisle Charitable Trust AJ Rogers & Sons Bromley Baptist Church Bromley Baptist Friday Evening Fellowship Bromley Community Fund (London Community Foundation) Bromley Lions Bromley and Sheppard's colleges Bromley Methodist Church Clarion Futures (Clarion Housing Group) Franco Finishes Ltd Garfield Weston Foundation	Hayes Free church Jack Petchey Foundation Makers of Playing Cards charity National Lottery Community Fund (Reaching Communities) St John the Evangelist Church, Bromley St Mary's Church, Plaistow, Bromley Trinity Bromley United Reformed Church Wax Chandlers' Company (William Kendall's charity) Yellowball Foundation And many individuals.
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## **Reserves policy**

The trustees have examined the charity's requirement for reserves in the light of the main risks facing JusB. It is the aim of the trustees to maintain unrestricted funds at a level which allows the charity to operate in the event of unforeseen circumstances, especially as the amounts and timings of grant income are often unpredictable and varied. This need is becoming even more relevant as streams of funding become less available in these generally difficult financial times.

The trustees have accordingly adopted the policy of trying to maintain unrestricted reserves sufficient to cover 6 months of unrestricted expenditure, thus currently equivalent to approximately £70,000, plus an additional £30,000 which is deemed sufficient to ensure that, in the event of shutdown, JusB has the means to settle all of its outstanding liabilities.

As at 31 March 2022 the reserves carried forward of £129,555 included £333 fixed assets (leaving net current assets of £129,222).

## **Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The ongoing cutbacks of the Bromley Council Youth Service mean that only those services which are a statutory requirement are now being provided, namely those targeting young people with particular needs. This means that there is now an even greater need for voluntary groups like JusB to provide generic youth groups which are no longer provided by the local council. There are no other services for young people in the area where JusB is located (as the only other youth centre closed during the pandemic). This is in a locality where families broadly cope but where there are few or no resources to provide young people with stimulation and developmental opportunities beyond those available at school or expensive leisure activities. It is not insignificant that, again this year, we continued to get referrals from the statutory sector as they struggle to meet targets.

All of our projects are created in consultation with and in direct response to young people's stated needs and wishes for specific forms of provision. Furthermore, all our work is based around the principles of "Help Children Achieve More" (the Government's strategy for children and young people). JusB has worked with and provided services to other agencies such as Bromley Changes Young People's Drug and Alcohol Services, Bromley Y, CAMHS, Clarion Futures Digital, Safer Neighbourhood Panel, Social Services, the Jack Petchey Foundation and local schools.

## **Risk Management**

### **Control systems**

JusB's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information;
- compliance with relevant legislation and regulation.

## **Risk Factors**

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information;
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance;
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality – all staff are required to be familiar with these policies;
- ensuring that JusB 'benchmarks' its activities by reference to external measures, e.g. Quality Mark and other standards.

We have been able to report that there have been no serious incidents this year.

## **Employment**

The Trustees are grateful to the staff and volunteers who work for JusB. The success of the Charity relies on their expertise and energy.

The Charity is committed to a policy of equal opportunity in its employment practices. It is the Charity's policy to offer equal opportunity to persons applying for vacancies from all sections of the community, regardless of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs and having regard to their aptitudes and abilities in relation to the positions for which they apply. Appropriate training and implementation of best practice is used to ensure we do not discriminate in making employment decisions.

JusB continues to pay at least the London Living Wage (as set by the Living Wage Foundation) to all staff and will aspire to do this in future years.

## **Structure, Governance and Management**

JusB is registered with the Charity Commission and was incorporated as a company limited by guarantee on 14<sup>th</sup> August 2003. It is governed by a Memorandum of Association and Articles of Association which include guidance on how Trustees are appointed. The Charity's objects are to advance the education of young people in and around the Bromley North area through leisure time and educational activities, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved. JusB has a Christian foundation that is expressed appropriately before trustee and staff meetings, at an annual public meeting, and by a pastoral support team. JusB's services are for all young people in the community.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Project Manager who attends the Board meetings. The Trustees review finance and fundraising, planning and human resources at each trustee meeting.

## **Trustees and their responsibilities**

The Trustees, who are Directors for the purpose of company law, who served during the year and since, are:

Michael Deves  
Stuart Andrew Lancaster  
Roger Lloyd Brighton  
David Charles Hullah  
Helen Louise Oakes  
Rebecca Emily Hedges (from 28<sup>th</sup> July 2021)

The Trustees bring a wide range of professional and voluntary experience, including youth work, health and safety, finance, HR, management and voluntary activities. From time to time the Trustees consider the mix of skills and experiences represented amongst them and, when appropriate, actively seek suitable individuals to meet identified needs.

None of the Trustees has any beneficial interest in the Charity. All of the Trustees are members of the Charity and guarantee to contribute £10 each, if required, in the event of a winding up. The Trustees receive no remuneration or fees for their services.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part XV of the Companies Act 2006.

## **Trustees' confirmation**

Each of the Trustees (who are also the directors for the purpose of company law) who held office at the date of approval of these accounts has confirmed that there is no relevant information of which they are aware but of which the Independent Examiner is unaware, and that they have taken all the appropriate steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

## **Independent Examiner**

The Independent Examiner, Anne Clements has indicated she may be able to continue in office, but if not, the trustees will appoint another suitable person to carry out the next independent examination.

Michael Deves  
*Chair*

*17 October 2022*

# Independent Examiner's report to the trustees of JusB Limited

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 12 to 20.

## Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP  
Date: 17 October 2022

**JusB Limited**  
**Company Registration Number: 04867114**  
**Statement of Financial Activities for the year ended 31 March 2022**

	Note	Unrestricted funds £	2022 Restricted funds £	Total £	Unrestricted funds £	2021 Restricted funds £	Total £
<b>Income</b>							
Income from charitable activities	3	<b>20,000</b>	<b>111,416</b>	<b>131,416</b>	300	107,313	107,613
Donations and legacies	4	<b>16,285</b>	<b>0</b>	<b>16,285</b>	13,619	0	13,619
Other trading activities		<b>2,709</b>	<b>0</b>	<b>2,709</b>	72	0	72
Investment income	5	<b>7</b>	<b>0</b>	<b>7</b>	62	0	62
<b>Total income</b>		<b>39,001</b>	<b>111,416</b>	<b>150,417</b>	14,053	107,313	121,366
<b>Expenditure</b>							
Raising funds		<b>5,948</b>	<b>0</b>	<b>5,948</b>	0	0	0
Charitable activities		<b>10,800</b>	<b>113,811</b>	<b>124,611</b>	12,467	104,056	116,523
<b>Total expenditure</b>	6	<b>16,748</b>	<b>113,811</b>	<b>130,559</b>	12,467	104,056	116,523
<b>Net income (expenditure)</b>	8	<b>22,253</b>	<b>(2,395)</b>	<b>19,858</b>	1,586	3,257	4,843
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>22,253</b>	<b>(2,395)</b>	<b>19,858</b>	1,586	3,257	4,843
Total funds brought forward		<b>105,635</b>	<b>4,062</b>	<b>109,697</b>	104,049	805	104,854
<b>Total funds carried forward</b>		<b>127,888</b>	<b>1,667</b>	<b>129,555</b>	105,635	4,062	109,697

The Charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net movement in funds stated below and their historical cost equivalent.

**JusB Limited**  
**Company Registration Number: 04867114**

## Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	<b>333</b>	588
<b>Current assets</b>			
Debtors	12	<b>4,583</b>	2,870
Cash at bank and in hand		<b>131,159</b>	124,478
<b>Total current assets</b>		<b>135,742</b>	127,348
<b>Creditors – amounts falling due within one year</b>	13	<b>6,520</b>	18,239
<b>Net current assets</b>		<b>129,222</b>	109,109
<b>Net assets</b>		<b>129,555</b>	109,697
<b>Funds</b>			
Restricted funds	15	<b>1,667</b>	4,062
Unrestricted funds		<b>127,888</b>	105,635
<b>Total funds</b>		<b>129,555</b>	109,697

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 12-20 were approved by the Board on 22<sup>nd</sup> September 2022 and were signed on its behalf by:

Michael Deves  
Chair

## **Notes to the JusB accounts for the year ended 31 March 2022**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006. The accounts are also prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) 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 2015.

The detailed accounting policies are set out below.

#### **Income**

Donations and other forms of voluntary income are recognised as income when receivable. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants receivable are included in the accounts on an accruals basis. Any balance of income received for specific purposes and not utilised is included in restricted funds as detailed on the balance sheet.

Income from service level agreements where related to performance and specific deliverables, and project income is recognised as earned as the services are provided.

Interest income is included in the accounts as received.

#### **Expenses**

All expenses are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates.

#### **Employee entitlements and pensions**

Employee entitlements to salaries and wages, annual leave and other benefits are recognised when they accrue to employees.

Until November 2016, JusB's pension policy was that employees who have been with the Charity for six months are entitled to a level of matched funding to each individual employee's nominated approved personal defined contribution pension scheme or personal defined contribution pension scheme with the Charity's nominated stakeholder pension provider (Virgin Money). In November 2016 a new scheme was set up with NEST Pensions to meet the requirements of automatic enrolment. Contributions are recognised when they accrue.

The cost of contributions in the year amounted to £3,394 (2020/21: £3,034), being 5% of eligible pensionable salary for staff in the scheme. There were no outstanding contributions (2020/21: £ 0) at the year end.

## Operating leases

Leases in which a significant portion of the risk and rewards of ownership are retained by the lessor are classified as operating leases. Rental payments made under operating leases are charged on a straight line basis over the term of the lease.

## Taxation

The Charity is a registered charity and accordingly exempt from taxation on its charitable activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 256 of the Taxation of Chargeable Gains Act 1992.

## Tangible fixed assets and depreciation

The lower limit for depreciation is a purchase cost of £500 and all items are depreciated over three years on a straight-line basis. All tangible fixed assets less than £500 were expensed to the income and expenditure account.

Tangible fixed assets are stated at cost less depreciation. The cost of acquired tangible fixed assets is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

## Stocks

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary for obsolete or defective stocks.

## Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

## Restricted funds

Restricted funds are subject to specific conditions by donors/grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## 2 Related party transactions

There were no related party transactions during the year.

## 3 Incoming resources from charitable activities

	<b>2022</b>	2021
	<b>£</b>	£
Grant income	<b>131,416</b>	107,613
Service level agreements	<b>0</b>	0
Other	<b>0</b>	0
	<b>131,416</b>	107,613

#### 4 Voluntary income

	2022	2021
	£	£
Other donations/awards	<b>16,285</b>	13,619
	<b>16,285</b>	13,619

#### 5 Investment income

Investment income arises from interest bearing business savings accounts.

#### 6 Total resources expended

	2022				2021
	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	£	£
Expenditure on raising funds	<b>0</b>	<b>0</b>	<b>5,948</b>	<b>5,948</b>	0
Provision of youth work	<b>84,001</b>	<b>255</b>	<b>40,355</b>	<b>124,611</b>	116,523
	<b>84,001</b>	<b>255</b>	<b>46,303</b>	<b>130,559</b>	116,523

Governance costs of £699 (2020/21: £699) are included within support costs in accordance with the Charities SORP (FRS 102). Governance costs are an estimate of the staff costs of producing annual accounts. No other governance costs are incurred as all such activities were provided on a voluntary basis.

#### 7 Support costs

All support costs are allocated to the Charity's charitable activities. Support activities for costs of generating funds (both voluntary income and fundraising) and governance costs are provided on a voluntary basis.

#### 8 Net movement in funds before transfers

Net movement in funds before transfers is stated after charging / (crediting):

	2022	2021
	£	£
-Operating lease: Premises rental	<b>12,000</b>	12,000
-Depreciation of tangible fixed assets	<b>255</b>	260

## 9 Trustees' emoluments and donations

None of the Trustees received any remuneration or benefits from the Charity during the year. No expenses were reimbursed to any Trustees. Donations from Trustees amounted to £140.

## 10 Staff costs

The average monthly number of employees during the year was:

	<b>2022</b>	2021
	<b>FTE</b>	FTE
Management and administration/support	<b>1.1</b>	1.1
Youth work team	<b>2</b>	2
	<b>3.1</b>	3.1

Note that this has been applied on a 'full time equivalent' (FTE) basis so as to ensure comparison is possible as JusB employs part-time staff.

The average monthly headcount was 6 staff (2020/21: 6 staff).

The aggregate payroll costs were:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>79,922</b>	79,342
Social security costs	<b>685</b>	538
Pension costs (Note 1)	<b>3,394</b>	3,034
	<b>84,001</b>	82,914

No employee received in excess of £60,000 from the Charity.

Social security costs are shown net of the NICs Employment allowance of £4,000 (20/21: £4,000).

## 11 Tangible fixed assets

	Leasehold improvements £	Fixture & fittings £	Office & computer equipment £	Centre equipment £	Total £
<b>Cost</b>					
At 1 April 2021	42,563	149	6,478	37,174	86,364
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>42,563</b>	<b>149</b>	<b>6,478</b>	<b>37,174</b>	<b>86,364</b>
<b>Accumulated depreciation</b>					
At 1 April 2021	42,481	149	5,972	37,174	85,776
Charge for the year	82	-	173	-	255
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>42,563</b>	<b>149</b>	<b>6,145</b>	<b>37,174</b>	<b>86,031</b>
<b>Net book amount</b>					
<b>At 31 March 2022</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>0</b>	<b>333</b>
Net book amount At 31 March 2021	82	0	506	0	588

## 12 Debtors

	2022 £	2021 £
Gift aid tax recoverable	1,788	1,065
Prepayments and accrued income	2,795	1,805
Other debtors	0	0
	<b>4,583</b>	<b>2,870</b>

## 13 Creditors – amounts falling due within one year

	2022 £	2021 £
Deferred income	5,600	17,510
Accruals	920	279
Other Creditors	0	450
	<b>6,520</b>	<b>18,239</b>

Deferred income at 31 March 2022 comprises grants received in advance for work in the next financial year from the London Community Foundation (Bromley Community Fund) and the Jack Petchey Foundation.

## 14 Share capital

JusB has no share capital being a company limited by guarantee. The Trustees will contribute a maximum of £10 each in the event of liquidation.

## 15 Restricted funds

	As at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	As at 31 March 2022 £
Fixed assets	82		82	-	0
Jack Petchey Awards scheme	560	2,600	1,493	-	1,667
Wax Chandlers' Company	0	15,000	15,000	-	0
Celebrate National Lottery 25	0	950	950	-	0
Aubrey Orchard-Lisle Charitable Trust	3,420		3,420	-	0
Clarion Futures-digital	0	2,011	2,011		0
Clarion Futures-summer	0	500	500		0
Makers of Playing Cards Charity	0	2,000	2,000	-	0
Coronavirus Job Retention Scheme	0	1,335	1,335	-	0
National Lottery Community Fund	0	87,020	87,020	-	0
	<b>4,062</b>	<b>111,416</b>	<b>113,811</b>	<b>-</b>	<b>1,667</b>

Restricted funds received/used during the year were for the following purposes:

**Fixed assets:** This consists of income received from grant making bodies to purchase, and direct donations of, fixed assets for the various projects and the fit-out of the JusB office. Depreciation relating to these specific assets is charged to the fund.

**Jack Petchey Awards scheme:** Jack Petchey Foundation Awards for young people.

**Wax Chandlers' Company (William Kendall's charity):** Funding for Homework club.

**Celebrate National Lottery 25:** The grant funded a fun day in the local church's garden for the young people who had attended the summer programme and their families.

**The Aubrey Orchard-Lisle Charitable Trust:** For the cost of the Music Tutor at the Tuesday evening project. Was not used in 2020-21 due to COVID-19 so used in 2021-22.

**Clarion Futures:** Funding for JusB's "Digitally Work Smart" project.

**Clarion Futures - Summer of fun grant:** towards the outdoor activities which formed part of JusB's summer holiday activity programme.

**Makers of Playing Cards charity:** to provide services to the young people of Bromley.

**Coronavirus Job Retention Scheme:** Government funding towards the cost of one staff member on partial (flexible) furlough.

**National Lottery Community Fund (Reaching Communities) - funding towards core costs (Year three of three, including a grant increase of £35,000).**

Analysis of net assets between restricted funds:

Fund balances as at 31 March 2022 are represented by:	<b>Tangible fixed assets</b>	<b>Cash at bank and in hand</b>	<b>Other net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Jack Petchey Awards scheme	-	1,667	-	1,667
	<b>-</b>	<b>1,667</b>	<b>-</b>	<b>1,667</b>

## 16 Operating lease commitments

At 31 March 2022 the Charity had annual commitments under operating leases as follows:

	<b>Land &amp; Buildings</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Expiring in one year	-	-

The lease on the premises expired on 31 March 2013. Although discussions have been held with the landlord with a view to negotiating a formal extension, the landlord prefers to leave matters on an informal basis. The trustees have received legal opinion which suggests that JusB continues to benefit from a good degree of security of tenure and are prepared to leave matters on the present footing.

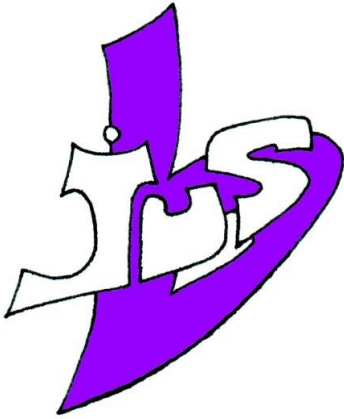
**JUSB LIMITED**

England & Wales - Charity number 1099401

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# Accounts

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**JusB Limited**  
Registered Charity Number: 1099401  
Company Registration Number: 04867114  
**Trustees' Report and Accounts for  
the year ended 31 March 2021**

A BRIGHTER FUTURE FOR  
YOUNG PEOPLE



In partnership with  
**THE NATIONAL LOTTERY  
COMMUNITY FUND**

# Working for the Young People of Bromley

The Trustees of JusB present their report and accounts for the period 1 April 2020 to 31 March 2021

## Reference and Administrative Details

### Trustees (who are also Directors of JusB Ltd)

Michael Deves (Chair)	Revd William Cecil Heatley (until 17 March 2021)
Stuart Andrew Lancaster	Roger Brighton
David Charles Hullah (from 17 <sup>th</sup> March 2021)	Helen Louise Oakes (from 17 <sup>th</sup> March 2021)
Rebecca Emily Hedges (from 28 <sup>th</sup> July 2021)	

### Project Manager:

Ned McWhirter

**Registered Charity Number:** 1099401

**Company Registration Number:** 04867114

### Principal Address/Registered Office:

51 College Road  
Bromley  
Kent  
BR1 3PU

### Bankers:

Barclays Bank  
3 Beckenham Road  
Beckenham  
BR3 4ES

### Independent Examiner:

Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP

## Contents

### Page

3-10	Trustees' Report
	Page 3 - Project Manager's Review of the Year 2020-21
	Page 5 - Staff Training
	- Volunteering in JusB
	- Communications and Fundraising
	Page 6 - The Future for JusB
	- Financial Review
	Page 7 - Public benefit
	- Risk Management
	Page 8 - Employment
	- Structure, Governance and Management
11	Independent Examiner's report to the Trustees of JusB Limited
12	Statement of financial activities for the year ended 31 March 2021
13	Balance sheet as at 31 March 2021
14-20	Notes to the accounts

# Trustees' Report

## Project Manager's Review of the Year 2020-21

In an exceptionally different year this will be a very different report. Normally I report on all the different projects and highlight special successes from each club. Very few of those clubs happened through the pandemic but we did keep operating as a service and a business through the year and, for that, I am extremely proud of all my staff for making that happen.

When the COVID19 lockdown began in March 2020 we started providing video group activities three afternoons a week (on Zoom). These meetings included quizzes, games, breakout rooms, music events and dress-up (or dress-down) Fridays. These sessions enabled us to keep contact with our young people and gave them an opportunity to share their experiences and stresses during a very difficult time. In addition, we supported young people by phone and provided help and information for them and their parents on our website and Facebook pages. When restrictions eased at the end of June, we started running sessions outside. Gatherings of 6 were increased to a maximum of 15 young people with social distancing. We extended our normal 4-week summer programme and met every weekday throughout July and August in local parks which were selected to make it easier for the users to attend without or with minimum use of public transport. Risk assessments were undertaken prior to each event, and all items handled were cleaned before and after use. Young people were briefed on using sanitisers. To ensure that numbers were within the regulations the young people were required to book a space each day or week and were informed of the weekly schedule through social media and the website. A varied programme included debates, music, games, sports, photography and poetry competitions, art, drama, cycling as well as mindfulness and other skills for coping with the stress of the current pandemic. A light, pre-packed lunch was also provided daily.

In September we restarted (observing all guidelines & restrictions) regular after school youth groups each weekday in our building with reduced hours and numbers, and with restrictions on the type of activities we can provide to avoid contact. So, no cooking, craft, and sadly very limited use of our music studio. In "normal" times we help young people manage the difficult transition from primary to secondary school and support them with issues such as managing homework, being bullied and building friendships. These challenges have been even greater following many months of missed schooling. In particular, mental health and wellbeing has been a concern as they have shared their experiences of being cooped up in dysfunctional families, arguments with siblings and parents, being out of touch with friends, their fears for the future and how this year will mark the rest of their lives. Falling behind on schoolwork is an added worry and our volunteers are providing help with Maths and English. Throughout this time, young people have told us how much they depend on these sessions.

During lockdown 2 (November) we again adapted the service and invited young people to attend either one-to-one or in very small numbers, either to talk with a youth worker over a specific issue or because they had no other means of completing their school studies. This was very regulated and done following all restrictions.

In January we again went back to Zoom sessions three times a week and set aside two afternoons a week where those vulnerable young people who needed one-to-one could book that time with our youth workers. Like in the previous lockdowns our workers rose to the challenge enormously. Each day had a theme, debate, quiz, Art/drama and the sessions were designed and lead by the young people. And like previous lockdown these were also invaluable to the health and wellbeing of those young people.

The local council are making changes to Bromley Town high street and in January we held workshops, by zoom to create poems that will be fixed on pieces of permanent art displayed on the high street bringing positive and uplifting messages to the local community.

The last year has been a real learning curve and we have had to adapt quickly to a very changing and challenging environment. We've learned that in all the difficult changes young people still need consistency and it's very important that we try to be a constant, even if it is just through zoom meetings.

What worked very well was starting zoom sessions the first week we went into lockdown in the middle of March. This was vital to maintaining contact with our young people and supporting them through a very difficult time. We also had just (the day before lockdown was announced) moved all our systems to an online cloud which meant we could operate at home with access to all the files we needed to keep the business end of our charity running.

In closing I would like to take this opportunity to thank all the staff at JusB who have risen to the difficult task the last year and kept in touch with our young people, providing much need support and those who worked hard through all those business zoom meeting to ensure that we continued to operate smoothly as a charity.

I would also like to thank our supporters who we have needed even more this year and, as always, without you we could not continue to provide services to those young people who need it.

Ned McWhirter

Project Manager

## Staff Training

We continue with our ethos of ensuring that staff and volunteers are as fully equipped as possible to fulfil their roles by offering appropriate training where possible. The staff team attended relevant training events including Anxiety in Children & Young People, COVID-19, Working in partnership with Clarion Housing, Fundraising, Trustee Recruitment, Risk Assessments and Lead Recruiter DBS training.

Some of this training is funded by our training budget but we do try to use other resources where possible and we are grateful for those who provide this.

## Volunteering in JusB

Our volunteers continue to be a valuable asset to the work of JusB and we are hugely grateful to them and want to support them. We are committed to ensuring that they are equipped to perform the task they volunteer for, so not only do we provide in-house induction for every volunteer, but we have also offered external training as well. Volunteers attended inductions covering Health and Safety, Safeguarding, Behaviour Management, Risk Assessments, Equal Opportunities and Data Protection.

Volunteers at JusB undertake the following activities:

<b>Volunteer Type</b>	<b>Number</b>
Youth Work	1
Administration	1
Trustee	6
Pastoral Care Team	1
Youth Volunteers	0 (due to lockdown)
Church Reps	24
Community Reps	5
Prayer Reps	20
<b>Total</b>	<b>58</b>

Note: Volunteers have been listed according to their role, and it should be noted that a number of volunteers have at least two voluntary roles with JusB.

## Communications and Fundraising

In addition to using more traditional communication methods we make extensive use of our website and social media platforms such as Facebook, Instagram and Twitter. This networking helps us to spread the word on JusB events and our workshops.

We continue to rely mainly on grants for the running of JusB. In addition, we were supported by a local company for 2 years to March 2020 and we hope to find a new corporate partner. We enjoy building relationships with those who want to find out more about what they are funding. JusB also has a good relationship with local churches, schools and businesses who regularly support us and promote our work because of our good reputation and the effective work which is done with young people.

## The Future for JusB

With the continued reduction of youth and family provision by local councils the services of JusB are more important than ever. Although we have not received statutory funding for a number of years we are indirectly affected by local council cuts. As the number of groups no longer receiving council funding increases, they look for funding from other sources, i.e. charitable trusts and corporate groups. This puts a strain on those resources which makes it harder for all charities to find funding.

As we come out of the COVID19 pandemic the future is uncertain, both in terms of what services we are able to provide as well as fundraising opportunities. The only other youth provision in the area has had to close due to a lack of funding, and if we were to close there would be no youth provision in the Bromley North area at all.

We were delighted to secure funding from the National Lottery Community Fund which has been partly funding JusB for three years from April 2019. We continue to look to charitable trusts as our main additional source of funding but also keep links with local supporters, churches and business to help support our cause.

We work in partnership with agencies where we can, which include statutory groups, churches and other voluntary groups sharing resources working for the welfare of young people.

## Financial Review

Income received was £121,366 compared with £166,509 in the previous year. Much of this was in the form of grants from charitable trusts and the National Lottery with donations from individuals, businesses and groups amounting to £13,619 (2019/20 £49,913). Although planned fundraising events were cancelled due to COVID-19, local fundraising raised £72 (2019/20: £2,909) through a variety of fundraising schemes (e.g. collecting used stamps and other collectable items).

Overall a surplus of £4,843 (2019/20: surplus of £47,702) was secured in the year.

The Trustees would like to acknowledge the support and assistance that JusB has received from all of their supporters and look forward to working with them in the future. Donors and funders have included:

The Aubrey Orchard-Lisle Charitable Trust BNY Mellon Beckenham Rotary Club Bromley Baptist Friday Evening Fellowship Bromley Parish Church Clarion Housing Group Community Links Bromley Coronavirus Community Support Fund Direct Line Group Effinity Charitable Foundation Franco Finishes Ltd Jack Petchey Foundation Links Estate Residents' Association The Mageni Trust Makers of Playing Cards charity	National Lottery Community Fund (Reaching Communities) Orpington Methodist Church The Prince's Trust St John the Evangelist Church, Bromley St Mary's Church, Plaistow, Bromley St Nicholas Church, Chislehurst Trinity Bromley United Reformed Church Usborne Publishing Ltd Wax Chandlers' Company (William Kendall's charity)  And many individuals.
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## **Reserves policy**

The Trustees have agreed to maintain the policy that was in place last year, namely to have minimum reserves of £30,000. This amount would be sufficient to ensure that, in the event of a shutdown, JusB has the means to settle all of its outstanding liabilities.

As at 31 March 2021 the reserves carried forward of £109,697 included £588 fixed assets (leaving net current assets of £109,109). The current reserves result from our successful fundraising campaigns but are also intended to give us flexibility in our fundraising activities.

## **Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The ongoing cutbacks of the Bromley Council Youth Service mean that only those services which are a statutory requirement are now being provided, namely those targeting young people with particular needs. This means that there is now an even greater need for voluntary groups like JusB to provide generic youth groups which are no longer provided by the local council. There are few other services for young people in the area where JusB is located. This is in a locality where families broadly cope but where there are few or no resources to provide young people with stimulation and developmental opportunities beyond those available at school or expensive leisure activities. The net result is that a significant number of young people 'hang out' on the streets where they are perceived as a nuisance at best and dangerous at worst. It is not insignificant that, again this year, we continued to see an increase in referrals from the statutory sector as they struggle to meet targets.

All of our projects are created in direct response to young people's stated needs and wishes for specific forms of provision. Furthermore, all of our work is based around the principles of "Help Children Achieve More" (the Government's strategy for children and young people). JusB has worked with and provided services to other agencies such as Bromley Changes Young People's Drug and Alcohol Services, Bromley Y, CAMHS, Clarion Futures Digital, Safer Neighbourhood Panel, Social Services, the Jack Petchey Foundation and local schools.

## **Risk Management**

### **Control systems**

JusB's Trustees have the overall responsibility for ensuring that there are appropriate control systems, financial and otherwise, which provide reasonable assurance of:

- efficient and effective operation;
- protection against unauthorised use or disposition of assets;
- maintenance of proper records with the provision of reliable financial information;
- compliance with relevant legislation and regulation.

### **Risk Factors**

The Trustees consider that risk falls into two overall areas - finance and infrastructure (income, expenditure, buildings, equipment, ICT and security), and personnel and operational issues (youth work, recruitment, training, health and safety, management systems, employment issues, child protection and confidentiality).

The Trustees have mitigated the finance and infrastructure risks by:

- ensuring there is no over-reliance on any one funding source or fixed term income;
- ensuring systems exist to combat the threat of computer viruses and loss of information;
- ensuring appropriate insurances are in place for buildings and staff.

The Trustees have mitigated the personnel and operational risks by:

- maintaining appropriate insurance;
- having appropriate policies and training to cover employment and health and safety legislation, and child protection and confidentiality – all staff are required to be familiar with these policies;
- ensuring that JusB 'benchmarks' its activities by reference to external measures, e.g. Quality Mark and other standards.

We have been able to report that there have been no serious incidents this year.

## **Employment**

The Trustees are grateful to the staff and volunteers who work for JusB. The success of the Charity relies on their expertise and energy.

The Charity is committed to a policy of equal opportunity in its employment practices. It is the Charity's policy to offer equal opportunity to persons applying for vacancies from all sections of the community, regardless of race, colour, ethnic or national origin, marital status, age, gender, sexual orientation, disability or religious beliefs and having regard to their aptitudes and abilities in relation to the positions for which they apply. Appropriate training and implementation of best practice is used to ensure we do not discriminate in making employment decisions.

JusB continues to pay at least the London Living Wage (as set by the Living Wage Foundation) to all staff and will aspire to do this in future years.

## **Structure, Governance and Management**

JusB is registered with the Charity Commission and was incorporated as a company limited by guarantee on 14<sup>th</sup> August 2003. It is governed by a Memorandum of Association and Articles of Association which include guidance on how Trustees are appointed. The Charity's objects are to advance the education of young people in and around the Bromley North area through leisure time and educational activities, so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved. JusB has a Christian foundation that is expressed appropriately before trustee and staff meetings, at an annual public meeting, and by a pastoral support team. JusB's services are for all young people in the community.

The Board of Trustees is responsible for the management of the Charity, with operational control delegated to the Project Manager who attends the Board meetings. The Trustees review finance and fundraising, planning and human resources at each trustee meeting.

## **Trustees and their responsibilities**

The Trustees, who are Directors for the purpose of company law, who served during the year and since, are:

Michael Deves  
Revd William Cecil Heatley (until 17<sup>th</sup> March 2021))  
Stuart Andrew Lancaster  
Roger Lloyd Brighton  
David Charles Hullah (from 17<sup>th</sup> March 2021)  
Helen Louise Oakes (from 17<sup>th</sup> March 2021)  
Rebecca Emily Hedges (from 28<sup>th</sup> July 2021)

The Trustees bring a wide range of professional and voluntary experience, including youth work, health and safety, finance, HR, management, ministerial and voluntary activities. From time to time the Trustees consider the mix of skills and experiences represented amongst them and, when appropriate, actively seek suitable individuals to meet identified needs.

None of the Trustees has any beneficial interest in the Charity. All of the Trustees are members of the Charity and guarantee to contribute £10 each, if required, in the event of a winding up. The Trustees receive no remuneration or fees for their services.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part XV of the Companies Act 2006.

## **Trustees' confirmation**

Each of the Trustees (who are also the directors for the purpose of company law) who held office at the date of approval of these accounts has confirmed that there is no relevant information of which they are aware but of which the Independent Examiner is unaware, and that they have taken all the appropriate steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the Charity's Independent Examiner is aware of that information.

## **Independent Examiner**

The Independent Examiner, Anne Clements has indicated her willingness to continue in office, and a resolution that she be reappointed will be proposed at the annual general meeting.

By order of the Board

Michael Deves  
Chair

26<sup>th</sup> October 2021

# Independent Examiner's report to the trustees of JusB Limited

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 12 to 20.

## Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Clements M.A. (Oxon)  
52 Ravensbourne Avenue  
Bromley  
BR2 0BP

Date: 26<sup>th</sup> October 2021

**JusB Limited**  
**Company Registration Number: 04867114**  
**Statement of Financial Activities for the year ended 31 March 2021**

	Note	Unrestricted funds £	2021 Restricted funds £	Total £	Unrestricted funds £	2020 Restricted funds £	Total £
<b>Income</b>							
Income from charitable activities	3	300	107,313	107,613	33,903	79,500	113,403
Donations and legacies	4	13,619	0	13,619	49,913	0	49,913
Other trading activities		72	0	72	3,031	0	3,031
Investment income	5	62	0	62	162	0	162
<b>Total income</b>		<b>14,053</b>	<b>107,313</b>	<b>121,366</b>	87,009	79,500	166,509
<b>Expenditure</b>							
Raising funds		0	0	0	369	40	409
Charitable activities		12,467	104,056	116,523	37,677	80,721	118,398
<b>Total expenditure</b>	6	<b>12,467</b>	<b>104,056</b>	<b>116,523</b>	38,046	80,761	118,807
<b>Net income (expenditure)</b>	8	<b>1,586</b>	<b>3,257</b>	<b>4,843</b>	48,963	(1,261)	47,702
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>1,586</b>	<b>3,257</b>	<b>4,843</b>	48,963	(1,261)	47,702
Total funds brought forward		104,049	805	104,854	55,086	2,066	57,152
<b>Total funds carried forward</b>		<b>105,635</b>	<b>4,062</b>	<b>109,697</b>	104,049	805	104,854

The Charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net movement in funds stated below and their historical cost equivalent.

**JusB Limited**  
**Company Registration Number: 04867114**

## Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	<b>588</b>	327
<b>Current assets</b>			
Debtors	12	<b>2,870</b>	1,954
Cash at bank and in hand		<b>124,478</b>	118,789
<b>Total current assets</b>		<b>127,348</b>	120,743
<b>Creditors – amounts falling due within one year</b>	13	<b>18,239</b>	16,216
<b>Net current assets</b>		<b>109,109</b>	104,527
<b>Net assets</b>		<b>109,697</b>	104,854
<b>Funds</b>			
Restricted funds	15	<b>4,062</b>	805
Unrestricted funds		<b>105,635</b>	104,049
<b>Total funds</b>		<b>109,697</b>	104,854

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts on pages 12-20 were approved by the Board on 21<sup>st</sup> September 2021 and were signed on its behalf by:

Michael Deves  
Chair

## **Notes to the JusB accounts for the year ended 31 March 2021**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with the Companies Act 2006. The accounts are also prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) 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 2015.

The detailed accounting policies are set out below.

#### **Income**

Donations and other forms of voluntary income are recognised as income when receivable. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants receivable are included in the accounts on an accruals basis. Any balance of income received for specific purposes and not utilised is included in restricted funds as detailed on the balance sheet.

Income from service level agreements where related to performance and specific deliverables, and project income is recognised as earned as the services are provided.

Interest income is included in the accounts as received.

#### **Expenses**

All expenses are accounted for on an accruals basis and the irrecoverable element of VAT is included in the expense to which it relates.

#### **Employee entitlements and pensions**

Employee entitlements to salaries and wages, annual leave and other benefits are recognised when they accrue to employees.

Until November 2016, JusB's pension policy was that employees who have been with the Charity for six months are entitled to a level of matched funding to each individual employee's nominated approved personal defined contribution pension scheme or personal defined contribution pension scheme with the Charity's nominated stakeholder pension provider (Virgin Money). In November 2016 a new scheme was set up with NEST Pensions to meet the requirements of automatic enrolment. Contributions are recognised when they accrue.

The cost of contributions in the year amounted to £3,034 (2019/20: £2,248), being 5% of eligible pensionable salary for staff in the scheme. There were no outstanding contributions (2019/20: £ 0) at the year end.

## Operating leases

Leases in which a significant portion of the risk and rewards of ownership are retained by the lessor are classified as operating leases. Rental payments made under operating leases are charged on a straight line basis over the term of the lease.

## Taxation

The Charity is a registered charity and accordingly exempt from taxation on its charitable activities which fall within the scope of section 505(1) of the Taxes Act 1988 and section 256 of the Taxation of Chargeable Gains Act 1992.

## Tangible fixed assets and depreciation

The lower limit for depreciation is a purchase cost of £500 and all items are depreciated over three years on a straight-line basis. All tangible fixed assets less than £500 were expensed to the income and expenditure account.

Tangible fixed assets are stated at cost less depreciation. The cost of acquired tangible fixed assets is the value of the consideration given to acquire the assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Assets donated to the Charity are recognised upon receipt and included in the accounts at estimated market value.

## Stocks

Stocks are stated at the lower of cost and net realisable value. Provision is made where necessary for obsolete or defective stocks.

## Debtors

Debtors are carried at estimated realisable value after providing against debts where collection is doubtful.

## Restricted funds

Restricted funds are subject to specific conditions by donors/grant making bodies as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## 2 Related party transactions

There were no related party transactions during the year.

## 3 Incoming resources from charitable activities

	<b>2021</b>	2020
	<b>£</b>	£
Grant income	<b>107,613</b>	113,403
Service level agreements	<b>0</b>	0
Other	<b>0</b>	0
	<b>107,613</b>	113,403

#### 4 Voluntary income

	2021	2020
	£	£
Other donations/awards	<b>13,619</b>	40,913
	<b>13,619</b>	40,913

#### 5 Investment income

Investment income arises from interest bearing business savings accounts.

#### 6 Total resources expended

	2021				2020
	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	£	£
Cost of generating funds	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	409
Provision of youth work	<b>82,914</b>	<b>260</b>	<b>33,349</b>	<b>116,523</b>	118,398
	<b>82,914</b>	<b>260</b>	<b>33,349</b>	<b>116,523</b>	118,807

Governance costs of £699 (2019/20: £682) are included within support costs in accordance with the Charities SORP (FRS 102). Governance costs are an estimate of the staff costs of producing annual accounts. No other governance costs are incurred as all such activities were provided on a voluntary basis.

#### 7 Support costs

All support costs are allocated to the Charity's charitable activities. Support activities for costs of generating funds (both voluntary income and fundraising) and governance costs are provided on a voluntary basis.

#### 8 Net movement in funds before transfers

Net movement in funds before transfers is stated after charging / (crediting):

	2021	2020
	£	£
-Operating lease: Premises rental	<b>12,000</b>	12,000
-Depreciation of tangible fixed assets	<b>260</b>	825

## 9 Trustees' emoluments and donations

None of the Trustees received any remuneration or benefits from the Charity during the year. No expenses were reimbursed to any Trustees. Donations from Trustees amounted to £140.

## 10 Staff costs

The average monthly number of employees during the year was:

	2021	2020
	FTE	FTE
Management and administration/support	1.1	1.1
Youth work team	2	1.5
	<b>3.1</b>	<b>2.6</b>

Note that this has been applied on a 'full time equivalent' (FTE) basis so as to ensure comparison is possible as JusB employs part-time staff.

The average monthly headcount was 6 staff (2019/20: 6 staff).

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and salaries	79,342	65,147
Social security costs	538	234
Pension costs (Note 1)	3,034	2,248
	<b>82,914</b>	<b>67,629</b>

No employee received in excess of £60,000 from the Charity.

Social security costs are shown net of the NICs Employment allowance of £4,000 (2019/20: £3,000).

## 11 Tangible fixed assets

	Leasehold improvements £	Fixture & fittings £	Office & computer equipment £	Centre equipment £	Total £
<b>Cost</b>					
At 1 April 2020	42,563	149	5,957	37,174	85,843
Additions	-	-	521	-	521
Disposals	-	-	-	-	-
<b>At 31 March 2021</b>	<b>42,563</b>	<b>149</b>	<b>6,478</b>	<b>37,174</b>	<b>86,364</b>
<b>Accumulated depreciation</b>					
At 1 April 2020	42,236	149	5,957	37,174	85,516
Charge for the year	245	-	15	-	260
Disposals	-	-	-	-	-
<b>At 31 March 2021</b>	<b>42,481</b>	<b>149</b>	<b>5,972</b>	<b>37,174</b>	<b>85,776</b>
<b>Net book amount</b>					
<b>At 31 March 2021</b>	<b>82</b>	<b>0</b>	<b>506</b>	<b>0</b>	<b>588</b>
Net book amount At 31 March 2020	327	0	0	0	327

## 12 Debtors

	2021 £	2020 £
Gift aid tax recoverable	1,065	207
Prepayments and accrued income	1,805	1,747
Other debtors	0	0
	<b>2,870</b>	<b>1,954</b>

## 13 Creditors – amounts falling due within one year

	2021 £	2020 £
Deferred income	17,510	15,500
Accruals	279	496
Other Creditors	450	220
	<b>18,239</b>	<b>16,216</b>

Deferred income at 31 March 2021 comprises grants received in advance for work in the next financial year from Wax Chandlers' Company (William Kendall's Charity), Clarion Futures Digital Grants and the Jack Petchey Foundation.

## 14 Share capital

JusB has no share capital being a company limited by guarantee. The Trustees will contribute a maximum of £10 each in the event of liquidation.

## 15 Restricted funds

	As at 1 April 2020	Incoming resources	Resources expended	Transfers	As at 31 March 2021
	£	£	£	£	£
Fixed assets	327	0	245	-	82
Jack Petchey Awards scheme	478	1,500	1,418	-	560
Wax Chandlers' Company	0	15,000	15,000	-	0
Direct Line Group	0	10,000	10,000	-	0
Coronavirus Community Support Fund	0	10,000	10,000	-	0
Aubrey Orchard-Lisle Charitable Trust	0	3,420	0	-	3,420
Makers of Playing Cards Charity	0	2,000	2,000	-	0
Coronavirus Job Retention Scheme	0	1,643	1,643	-	0
National Lottery Community Fund	0	63,750	63,750	-	0
	<b>805</b>	<b>107,313</b>	<b>104,056</b>	<b>-</b>	<b>4,062</b>

Restricted funds received/used during the year were for the following purposes:

**Fixed assets:** This consists of income received from grant making bodies to purchase, and direct donations of, fixed assets for the various projects and the fit-out of the JusB office. Depreciation relating to these specific assets is charged to the fund.

**Jack Petchey Awards scheme:** Jack Petchey Foundation Awards for young people.

**Wax Chandlers' Company (William Kendall's charity):** Funding for Homework club.

**Direct Line COVID-19 Emergency Response Fund:** Emergency COVID-19 funding administered by Community Links Bromley for staff costs and rent.

**Coronavirus Community Support Fund:** Government funding distributed by the National Lottery Community Fund towards staff costs and youth centre rent during the COVID-19 pandemic.

**The Aubrey Orchard-Lisle Charitable Trust:** For the cost of the Music Tutor at the Tuesday evening project. Not used in 2020-21 due to COVID-19 so will be used in 2021-22.

**Makers of Playing Cards charity:** to provide services to the young people of Bromley.

**Coronavirus Job Retention Scheme:** Government funding towards the cost of one staff member on partial (flexible) furlough.

**National Lottery Community Fund (Reaching Communities)** - funding towards core costs (Year two of three).

Analysis of net assets between restricted funds:

Fund balances as at 31 March 2021 are represented by:	<b>Tangible fixed assets</b>	<b>Cash at bank and in hand</b>	<b>Other net current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	82	-	-	<b>82</b>
Jack Petchey Awards scheme	-	560	-	<b>560</b>
Aubrey Orchard Lisle Charitable Trust	-	3,420	-	<b>3,420</b>
	<b>82</b>	<b>3,980</b>	<b>0</b>	<b>4,062</b>

## 16 Operating lease commitments

At 31 March 2021 the Charity had annual commitments under operating leases as follows:

	<b>Land &amp; Buildings</b>	
	<b>2021</b>	2020
	<b>£</b>	£
Expiring in one year	-	-

The lease on the premises expired on 31 March 2013. Although discussions have been held with the landlord with a view to negotiating a formal extension, the landlord prefers to leave matters on an informal basis. The trustees have received legal opinion which suggests that JusB continues to benefit from a good degree of security of tenure and are prepared to leave matters on the present footing.