



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 th July 2021)	Helen Louise Oakes

Project Manager: Ned McWhirter

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

Principal Address/Registered Office:	Bankers:
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
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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 minibuss 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:

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

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 14th 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 28th 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

		Unrestricted funds £	2022 Restricted funds £	Total £	Unrestricted funds £	2021 Restricted funds £	Total £
	Note						
Income							
Income from charitable activities	3	20,000	111,416	131,416	300	107,313	107,613
Donations and legacies	4	16,285	0	16,285	13,619	0	13,619
Other trading activities		2,709	0	2,709	72	0	72
Investment income	5	7	0	7	62	0	62
Total income		39,001	111,416	150,417	14,053	107,313	121,366
Expenditure							
Raising funds		5,948	0	5,948	0	0	0
Charitable activities		10,800	113,811	124,611	12,467	104,056	116,523
Total expenditure	6	16,748	113,811	130,559	12,467	104,056	116,523
Net income (expenditure)	8	22,253	(2,395)	19,858	1,586	3,257	4,843
Transfers between funds		-	-	-	-	-	-
Net movement in funds		22,253	(2,395)	19,858	1,586	3,257	4,843
Total funds brought forward		105,635	4,062	109,697	104,049	805	104,854
Total funds carried forward		127,888	1,667	129,555	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 £
Fixed assets			
Tangible assets	11	333	588
Current assets			
Debtors	12	4,583	2,870
Cash at bank and in hand		131,159	124,478
Total current assets		135,742	127,348
Creditors – amounts falling due within one year	13	6,520	18,239
Net current assets		129,222	109,109
Net assets		129,555	109,697
Funds			
Restricted funds	15	1,667	4,062
Unrestricted funds		127,888	105,635
Total funds		129,555	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 22nd 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

	2022	2021
	£	£
Grant income	131,416	107,613
Service level agreements	0	0
Other	0	0
	131,416	107,613

4 Voluntary income

	2022 £	2021 £
Other donations/awards	16,285	13,619
	16,285	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	0	0	5,948	5,948	0
Provision of youth work	84,001	255	40,355	124,611	116,523
	84,001	255	46,303	130,559	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	12,000	12,000
-Depreciation of tangible fixed assets	255	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:

	2022	2021
	FTE	FTE
Management and administration/support	1.1	1.1
Youth work team	2	2
	3.1	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:

	2022	2021
	£	£
Wages and salaries	79,922	79,342
Social security costs	685	538
Pension costs (Note 1)	3,394	3,034
	84,001	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 £
Cost					
At 1 April 2021	42,563	149	6,478	37,174	86,364
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2022	42,563	149	6,478	37,174	86,364
Accumulated depreciation					
At 1 April 2021	42,481	149	5,972	37,174	85,776
Charge for the year	82	-	173	-	255
Disposals	-	-	-	-	-
At 31 March 2022	42,563	149	6,145	37,174	86,031
Net book amount					
At 31 March 2022	0	0	333	0	333
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
	4,583	2,870

13 Creditors – amounts falling due within one year

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

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
	4,062	111,416	113,811	-	1,667

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:

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

16 Operating lease commitments

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

	Land & Buildings	
	2022	2021
	£	£
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.