



## **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

<b>Independent Examiner:</b>	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.
---	--

## 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

		Unrestricted funds £	2023 Restricted funds £	Total £	Unrestricted funds £	2022 Restricted funds £	Total £
Note							
<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>	<b>39,001</b>	<b>111,416</b>	<b>150,417</b>
<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>	<b>16,748</b>	<b>113,811</b>	<b>130,559</b>
<b>Net income (expenditure)</b>	8	<b>(44,074)</b>	<b>(918)</b>	<b>(44,992)</b>	<b>22,253</b>	<b>(2,395)</b>	<b>19,858</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>22,253</b>	<b>(2,395)</b>	<b>19,858</b>
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>	<b>127,888</b>	<b>1,667</b>	<b>129,555</b>

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>	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

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

## 5 Investment income

Investment income arises from interest bearing business savings accounts.

## 6 Total resources expended

	2023				2022
	Staff costs £	Depreciation £	Other costs £	Total £	Total £
Expenditure on raising funds	0	0	2,393	2,393	5,948
Provision of youth work	83,409	174	40,770	124,353	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):

	2023 £	2022 £
-Operating lease: Premises rental	12,000	12,000
-Depreciation of tangible fixed assets	174	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:

	2023	2022
		FTE
Management and administration/support	1.1	1.1
Youth work team	1.9	2
	3.0	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:

	2023	2022
	£	£
Wages and salaries	79,910	79,922
Social security costs	13	685
Pension costs (Note 1)	3,486	3,394
	83,409	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.