

# **JUNIOR LEAGUE OF LONDON**

***Women building better communities***

**(A company limited by guarantee)**

**Report and Financial Statements  
For the Year Ended 31 May 2022**

Charity number 1103298  
Company number 05045667

## **JUNIOR LEAGUE OF LONDON**

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## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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The Trustees, who are also Directors of the charity, for the purposes of the Companies Act 2006, present their report with the financial statements of the charity, for the year ended (YE) 16 May, 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts, in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

These financial statements are in compliance with FRS102 and the Charities SORP (2015).

#### 1. Reference and Administrative Details of the Charity, its Trustees and Advisers

Charity name: Junior League of London

Charity number: 1103298

Company number: 05045667

Registered office address: CAN Mezzanine, 7-14 Great Dover Street, London, SE1 4YR

#### **Board of Directors and Trustees**

The Board of Directors of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the fiscal year 2021-22 were as follows (name and position):

Linda Robson	President (appointed 16 March, 2020)
Amy Garcia	President-Elect (appointed 08 March, 2021)
Emily Healy	Executive Vice-President (appointed 26 May, 2021)
Feyi Adegebohun	Finance Director (appointed 26 May, 2021)
Rebecca Thorne	Nominating Director (appointed 26 May, 2021)
Susanna Pitts Teixidor	Non Executive Director (appointed 21 May, 2019)
Gloria Walker	Non Executive Director (appointed 21 July, 2020)
Kristin Kilshaw	Non Executive Director (appointed 21 July, 2020)
Isobel Jewell	Non Executive Director (appointed 26 May, 2021)
Tonya Holmes	Non Executive Director (appointed 26 May, 2021)
Tamsin Davies	President Elect - Elect (appointed 10 March, 2022)

Rachael King, an employee of JLL, served as 2021-22 Company Secretary and Director of Operations, providing support to the Board of Trustees and the Junior League of London.

The Trustees serving during the fiscal year 2022-23 (including the date of this report) are as follows (name and position):

Amy Garcia	President (appointed 08 March, 2021)
Tamsin Davies	President-Elect (appointed 10 March, 2022)
Elizabeth Skibo	Finance Director (appointed 16 May, 2022)
Melissa Allen	Executive Vice President (appointed 29 June, 2022)
Sara Niedringhaus	Nominating Director (appointed 16 May, 2022)
Emily Healy	Non Executive Director (appointed 28 May, 2022)
Francine Bosco	Non Executive Director (appointed 16 May, 2022)
Jennifer Young	Non Executive Director (appointed 16 May, 2022)

# JUNIOR LEAGUE OF LONDON

## Report of The Trustees

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### 1. Reference and Administrative Details of the Charity, its Trustees and Advisers (continued)

#### **Professional Support**

Independent Examiner: John Howard FCA, Azets  
2nd Floor, Regis House, 45 King William Street, London, EC4R 9AN

Bankers: CAF Bank Limited  
PO Box 289, West Malling, Kent ME19 4TA

HSBC  
79 Piccadilly, London, W1J 8EU

Bookkeepers: Paula Cairey Consultancy  
20 Adelina Mews, London, SW12 0BGH

Solicitors: Morgan, Lewis & Bockius UK LLP  
Condor House 5-10 St. Paul's Churchyard, London EC4M 8AL

### 2. Structure, Governance and Management

The Junior League of London (JLL, the charity or the League) is a membership organisation open to all women and those who identify as women, who have a passion for volunteering to improve the London community and who commit to fulfilling the time and financial requirements of the charity. The JLL has approximately 250 volunteer-members and, apart from one paid employee and one bookkeeper, all of the JLL's work is performed by our volunteer-members. While the JLL is a volunteer-led organisation, it continuously strives to be professionally run, with systems and programmes for strategic planning, efficient day-to-day management, risk identification and mitigation, and leadership transition.

The JLL is a member of the Association of Junior Leagues International (AJLI), an umbrella organisation, comprising more than 295 Junior Leagues in the United States, Canada, Mexico, Kenya, France and the United Kingdom.

#### **Governing Documents**

The governing documents of the Junior League of London are the Memorandum of Association and Articles of Association of the Junior League of London. The Operating Policies and Procedures (last updated May 2022). The Operating Policies and Procedures (OPPs) are an interpretation and elaboration of the Memorandum and Articles of Association of the JLL and are in no way deemed a modification of those documents. The OPPs are reviewed regularly and amended, as required. Our Mission is to *advance women's leadership for meaningful community impact through volunteer action, collaboration and training.*

#### **Structure**

The OPPs outline the organisational structure of the JLL, how decisions are made and delegated, methods to recruit and appoint new charity trustees, membership policies including policies and procedures for induction and training, financial management protocols and relationships with community partners.

The governing body of the JLL is its Board of Directors (the "Trustees" or "Board"). The members of the Board are also charity trustees for the purposes of charity law. The Trustees administer the charity and are responsible for the strategic direction and policy of the charity. Because an important part of the Mission of the charity is to develop the potential of its members for excellence in voluntary service, all the members of the Board are members of the charity, and each Board position is for a one-year term, although Board members may choose to re-apply for a subsequent, consecutive term.

The day-to-day operations of the JLL are managed by the Management Council (MC), which is chaired by the Executive Vice President (EVP). The EVP serves as the link between the Board and the MC, facilitates and ensures the overall alignment of League work and leads the MC in carrying out the mission of the League according to the strategic plan and direction.

The MC structure is composed of four functional Councils: Community, Fund Development, Membership, and Operations as well as At Large Members as approved by the membership. Each Council is led by a Council Vice-President, or the President-Elect, in the case of the Operations Council, and is supported by the Chairs of the relevant, functional committees. For example, the Community Council comprises the Community VP and the Committee Chair(s) of each of the League's key community initiatives. Through managing the day-to-day operations and activities of the JLL, these all-volunteer Council Vice-Presidents are responsible for fulfilling the strategy, as determined by the Trustees. The Council Vice-President members also serve a one-year term, and may choose to re-apply for a subsequent, consecutive term.



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### 2. Structure, Governance and Management (continued)

##### ***Recruitment and Appointment of Trustees***

Each year, Board members are selected or 'slated' by the Nominating Committee and elected for one-year terms of office by the membership of the charity. Concurrent, two-year terms are encouraged for many Board positions, though they must be re-elected by the membership for the second year in office. In keeping with the JLL's governing documents, internal policies and volunteer tradition, none of the Trustees have any beneficial interest in the charity, nor do they receive any remuneration for their services.

##### ***Setting Pay and Remuneration of Support Staff***

The JLL complies with all employment laws, including offering flexible working when requested and offering an employee pension scheme as required. The JLL approaches all aspects of the organisation with our mission and values at the forefront. It is the intent of the JLL that each JLL employee shall be paid a fair salary for the job assigned. All employees sign a written contract for employment with the JLL upon commencing employment. Salary levels and pay rises are determined annually by the Board of Trustees as part of the budgeting process for the upcoming fiscal year (usually in March/April) based upon the performance of the employee. Each employee's performance is reviewed every six months by the President-Elect or, in her absence, by the President. The reviewer obtains oral and written reviews of the employee's work from Management Council and Board of Trustees.

#### 3. Objectives and Activities for the Public Benefit

As stated in its Memorandum of Association, the Charity's Objects are:

- to advance the education of disadvantaged pupils, at schools within the London area, by providing programmes and trained volunteers to assist in the provision of facilities for education at such schools;
- to provide programmes and trained volunteers, for recreation or other leisure time occupation, with the object of improving the conditions of life of those persons who have need of such programmes, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances;
- to relieve financial hardship among people living in London, by providing such persons with goods or services, which they could not otherwise afford through lack of means; and
- to provide grants to other charitable organisations promoting similar Objects within the London community.

The JLL's Mission Statement is consistent with its Objects: The Junior League of London is an organisation of women committed to advancing women's leadership for meaningful community impact through volunteer action, collaboration, and training.

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.

#### Strategic Report

#### 4. Achievements and Performance

The 2021-2022 year marked our 37<sup>th</sup> year as a member of the Association of Junior Leagues International. Like many organisations in the charity sector, the lingering effects of the global pandemic continued to impact our operations, such as in-person gatherings from membership meetings to fundraising and community engagement. However, despite the challenges of engaging almost entirely virtually, our members continued to use their voices and advocate for alleviating poverty in our community.

One area to highlight is our focus on diversity, equity and inclusion. As we serve in one of the most multicultural cities in the world it is key that our League is an organisation that attracts a diverse range of women, where experiences are inclusive, and where access to advancement is equitable and fair -- all of which enables us to better support the diverse multicultural communities that we serve. As outlined below, we have continued to make progress and design a DEI program relevant to our organisation and context through training, guest speakers, communications and embedding the conditions for an inclusive and diverse organisation across functions of the JLL.



**4. Achievements and Performance (continued)**

As with the previous year, the pandemic continued to impact the delivery of our community involvement and training activities, which were largely still conducted virtually given changing guidelines. No matter how we engage though, we maintained a steadfast focus on delivering against our Mission, providing benefits to people in need throughout London and empowering our members for excellence in voluntary service both within and beyond our League.

***Improving the Community***

It is through our programmes and activities supporting disadvantaged Londoners that we meet our charity's objects. The JLL's vision is of a London where each person has the opportunity and means to prosper. Our charity's volunteers engaged in 848 hours of direct community service (530 hours with community partners and 318 hours dedicated to our Holiday Hampers programme), all with the goal to improve the lives of Londoners in need. In addition to direct community service, JLL membership engaged in an additional 110 hours of indirect community service via strategic planning and training hours. Taken together, the JLL was involved in 958 hours of community service.

Since April 2008, the community focus for the JLL has been to eliminate poverty and its effects in London. In the 2015-16 fiscal year, after much research including review of reports and statistics on poverty in London, an examination of each of our current community programmes and their impact on poverty, and surveys of the membership, the Board agreed to maintain 'poverty' as our focus for the next eight-year period through 2023-24. A trustee-led task force for 2022-2023 has been assembled who will design and conduct the research and procedures for selecting our next community focus.

Our volunteering activities have been structured through two issues-based Community Action Teams (CATs): Homelessness and Education & Employment. We also maintained our long-standing Holiday Hampers Programme and were able to return to our annual All Service Day idea from pre-pandemic years, expanding it in 2021-22 to include volunteer shifts across an entire week to better fit our community partner needs. While some in-person shifts returned this year, like serving meals at Restart, organising and refreshing Colville Primary School library or volunteering at Manna Centre, we also conducted some volunteer shifts virtually, such as Migrants Organise, who we supported through video conferencing, helping the participants practise conversational English.

Overall, we offered 250 volunteer shifts, with over 200 filled, despite the changing government guidelines related to in-person gatherings. The JLL's type of volunteering is extremely impactful as it provides additional hours of free resources for community partners, which otherwise would have been completed by paid staff, and as a result, saves them thousands of pounds. Our community-facing programmes also help promote our organisation and our community partners to non-members.

**Holiday Hampers**

In existence since 1998, Holiday Hampers is one of the JLL's longest-running programmes and the cornerstone of our community outreach efforts. This past Christmas (December 2021), we provided 854 customised hampers, filled with food, essentials, and gifts to more than 1,500 of London's most vulnerable individuals -- managing to provide more hampers than we originally planned for. We increased the scope of agencies we partner with, to help these families and individuals feel the spirit of the holidays which can be a difficult period, made even more challenging with pandemic-related travel restrictions and the impact of COVID on those already in need. Our hampers are often the only gifts they receive and make a real difference in their lives by making them feel cared for and less isolated. Our members provided 318 volunteer hours to assemble the hampers, in addition to the many more hours spent throughout the year securing content and assembly venue donations; liaising with agencies to identify appropriate recipients; purchasing customised hamper contents; and organising the assembly and delivery of the hampers.

**Education & Employment**

The JLL Education & Employment Community Action Team focuses on breaking the cycle of poverty through support activities for both children and adults. During 2021-22, we continued our longstanding partnership with Colville Primary School. We continued to support Colville through our "World Book Day" project. We sent them books to refresh their classroom Book Corners. We were able to replenish their library with more diverse, inclusive, and newer books. We provided them with an age-appropriate book for every student. The new books were funded through the committee's budget with additional funds coming from our World Book Day budget allocation. In addition, through our partnership with Migrants Organise, we also contributed over 50 hours of online conversations to improve English language skills and promote wellbeing during and after lockdown to support destitute migrants with their integration in the UK. For All Service Week in May, we organised volunteer shifts at Suited & Booted, SmartWorks, Care4Calais, and we donated toiletries/personal care items to Kensington & Chelsea Mutual Aid for Afghan/Ukrainian refugees via Migrants Organise.



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### 4. Achievements and Performance (continued)

##### Homelessness

The JLL Homelessness Community Action Team led efforts to organise and manage opportunities for our volunteers to fight the effects of homelessness in London. We were able to return to some in-person shifts during the year, allowing us to provide some of our traditional services, like serving 2,400 meals to those in need at Restart. While much of greater London was navigating changing restrictions, we actively worked with our community partners to assess how we could support them and adapted our approaches to meet their changing needs. We continued to provide in-person volunteer work where it was possible to do so safely and within government guidelines.

##### JLL 2021-22 Community Partners and Holiday Hampers recipients:

Cardinal Hume Centre*	Kensington Central Library
Colville Primary School	Lambeth Community Early Help
Dashwood House*	Manna Centre
Family Action Wandsworth	Migrants Organise
Family Friends*	Notting Hill Genesis*
Glass Door Chelsea and Fulham	Refuge Harrow*
Hammersmith & Fulham Foodbank	Restart Lives
Hestia Ealing*	Smart Works
Hestia Hammersmith*	Suited & Booted
Hestia Kensington & Chelsea North*	St Vincent's Family Project*
Hestia Kensington & Chelsea South*	Venture Centre
Hestia Kilburn*	West London Action for Children*
Hestia Wandsworth*	Wrap Up London
Housing for Women*	

\* 2021-2022 Holiday Hampers Recipients

##### Member Training and Development

An important part of delivering our mission is providing training for our volunteers to serve in the community. In the 2021-22 League year we delivered 70.5 hours of mission-focused training. Throughout the year, in addition to structured training sessions designed by JLL members as well as AJLI training conferences, our volunteers have the opportunity to participate as members or leaders of our committees and community programmes, which provide them with valuable 'on-the-job' training to include critical civic skills such as volunteer team organisation, fundraising, leadership skills, and community partner relationship management. Our members also have access to extensive online training and resources provided by AJLI.

##### Training for Current League Members

In the 2021-22 League year, we held 3 General Membership Meetings and 1 Annual General Membership meeting marking the end of the year and handover to new leadership. These general membership meetings provide the opportunity to educate all members about our work, issues impacting our operations, upcoming volunteer opportunities, and learning from guest speakers who are each thought leaders in their fields, including food poverty, values-lead leadership and more. These sessions also offer our members a forum in which they can ask questions, exchange ideas and discuss broader social and development issues impacting our community and members.

A highlight of each League year is the full-day leadership conference organised by the Leadership Education and Development (LEAD) committee. Recognising the benefits of a virtual conference event from our 2020-21 experience, we again designed a rich, on-line learning experience for our members, providing our members with a variety of Leadership Education and Development (LEAD) sessions focused on our development theme of LOVE: Living Our Values Everyday.

We also continued to utilise social media and direct messaging platforms to help members stay connected with one another, understand the needs of London and our community partners, and raise awareness of volunteering opportunities and the impact we are making in the community.

In line with continued DEI strategic focus, we also held training initiatives around DEI education throughout the year, such as a DEI Resources page on our member site, including DEI insights in the bi-weekly member newsletter and guest speakers addressing the nuances of DEI issues as they pertain to London and poverty. We honoured UK Black History Month in October with a guest speaker session and held a training lead by AJLI DEI trustee (and past JLL president), Melissa Allen on fostering inclusion and belonging.



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### 4. Achievements and Performance (continued)

##### **Training for the JLL Leadership Team**

Ensuring our leaders are ready to effectively manage volunteers during the year is an important contribution that we seek to make in providing trained volunteers to the community and developing our members more broadly. The incoming Board and Leadership Team participate in annual training days organised and run by the JLL President and President-Elect / EVP (respectively) to prepare them for their responsibilities during the year. The Management Council had a virtual half-day training at the beginning of the League year and all members in leadership positions were invited to a 2 hour leadership hybrid training in Autumn. During the 2021-22 year we also continued the monthly newsletter to our leadership team.

Some ripple effects of the pandemic have presented us with important new opportunities! In 2021-22 we were able to leverage leadership development opportunities for more members, such as virtual conferences hosted by AJLI. Pre-pandemic, only the President and President-Elect attended such conferences due to the budget constraints of travel to the US and lodging. However this year, we extended invitations to a group of 10 JLL members for the virtual Winter Leadership Conference. In addition to this conference, our President and President-Elect also attended (virtually and in-person respectively) role specific training offered annually by AJLI.

##### **Training for New League Members**

In 2020-21, we piloted a change from two New Member intake classes (Autumn & Spring) to one New Member intake class (Autumn) which allowed for a longer training programme with more in depth engagement with the class. During the 2021-22 League year, we recruited one intake class, welcoming 31 women to our New Member training and development programme, with 25 of them completing the year and becoming Active members. During their training, New Members learned about our community focus as well as the mission of our charity through a series of orientation sessions alongside their membership commitments. The new members participated in various JLL activities, including Holiday Hampers (see above) and the Little Black Dress Initiative (see below), as well as engaging in volunteer shifts and creating socials. These activities allowed the New Members to not only learn about what we do, but also helped them integrate with our Active members, which will aid their transition into the League as engaged community volunteers.

##### **Promotion of Voluntary Service**

With dedication, training and strong organisation, the JLL believes that everyone can succeed as a volunteer and make a difference in her community. The League not only helps members become successful, lifelong volunteers, advocates and civic leaders, but also promotes voluntarism by making members aware of other volunteering opportunities in the London community, and encouraging them to become involved.

##### **Little Black Dress Initiative**

Founded in 2014, the Little Black Dress Initiative (LBDI) is a week-long, social media driven advocacy campaign to raise awareness about poverty and its effects in London. Participants wear the same black outfit throughout the campaign to stand in solidarity with vulnerable Londoners and promote the work of our volunteers. Each day they post statistics and information about poverty and the JLL's work to fight it, as well as ways that donors and volunteers can get involved. The campaign not only raises funds for our work, but also provides our members with valuable advocacy skills, and promotes opportunities to make a difference through volunteerism.

##### **Amplifying our Impact**

In addition to serving as volunteers for the JLL, our members often take the experience they have gained through the Junior League and apply it to other organisations in a variety of capacities, whether as volunteers, employees, or trustees, thus furthering the promotion of volunteerism. This is one of the reasons the JLL works with many and varied community partners, to ensure members have a range of opportunities to volunteer and make a difference in the London community.

#### **Resources Spent on Volunteer Activities (excluding in-kind donations and indirect costs)**

##### **Community programmes:**

- Holiday Hampers: £20,748

**Community Action Teams: £3,499**

##### **Member training, development and resources:**

- Costs associated with attending AJLI Conferences: £3,860
- Dues paid to Association of Junior Leagues £7,477
- LEAD (including costs associated with GMs) £0



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### **5. Financial Review of Operations**

JLL's target is to operate within its set budgets and achieve a balanced budget each fiscal year to allow it to successfully provide support to its community partners and develop the potential of its volunteers through training. It is not the JLL's goal to generate large surpluses, but instead, to focus on covering our costs so that it effectively uses funds raised. The financial results of the JLL's operations are provided on a consolidated basis, including its wholly owned subsidiary, JLL Enterprise Limited "JLLE".

For fiscal year 2021-22, JLL ended the year with a deficit of £17,176.

#### ***Incoming Resources***

Incoming Resources for 2021-2022 totalled £116,108 representing a decrease of ~13.3% compared to the prior year total of £133,842.

The main sources of fundraising event income during 2021-2022 were comprised of key events Spring Soirée, the Little Black Dress Initiative (LBDI), several smaller events – which were mainly virtual and individual donations. These events generated a total net income of £25,386 versus £33,559 from 2020-21. Due to the impact of Covid 19 there was a reduction in the number of events held which had an influence on the income raised.

Total income of £11,836 from LBDI was down from the previous year of £13,111. LBDI remains a strong, low-cost fundraiser for the JLL delivering brand presence with potential to expand and scale by bringing in non-member participants to participate in the campaign.

Income from other events, including income generated from Spring Soirée, totalled £15,826, which was significantly less than last year's income of £20,448.

Income from grants, sponsorships and donations totalled £9,726 vs. £9,443 in 2020-21. This was on par with the income from last year's income as the impact on Covid towards allocation of grants remained the same .

Our largest single source of income, membership dues, continues to decline year-on-year. Dues and transfers fees income totalled £40,853, below last year's income of £47,162. Year on year this represents a 13.4% decline and is largely due to the continued impact of Brexit and Covid on membership retention.

Additionally, the organisation benefited from The Coronavirus Job Retention Scheme as the JLL's Director of Operations was placed on partial furlough for a total of 27.75 days (222 hours). The grant totalled to £2,198. During this time, her responsibilities were completed by volunteers (primarily the President-Elect, Executive Vice President and a Non-Executive Director).

Lastly, we received £30,372 in in-kind donations.

#### ***Resources Expended***

Total Resources Expended for 2021-2022 was £133,284 approximately 3% lower than last year's total of £137,362.

Our largest direct expenditure remains our investment in community programmes totalling £53,577 with Holiday Hampers receiving the majority of support and continuing to be our signature programme throughout the year. These funds are a decrease over the prior year spend of £55,584. The JLL also participated in World Book Day with our community partner, Colville Primary School, and donated a total of £2,500 for book purchases in 2021-22.

During the year, the JLL continued its commitment to its mission to support the development of volunteers to grow as future leaders in the community and serve as trained leaders within the JLL, spending a total of £15,164 on membership training and development activities vs. £16,702 in the prior year. The decrease was driven by the use of internal speakers from the Junior League in comparison to professional speakers during the previous year.

Finance and Operational costs were £55,890 vs £58,698 in 2020-2021 (5% lower). This was predominantly driven by a change in the workspace arrangement which reduced the rent in comparison to 2020-2021 and also the reduction in the actuals for the bookkeeping services. The organisation continued to pay the employee on furlough their full salary and as such, there was not a reduction in staff salary during the period. The charity ended the year with £290,146 in total funds, where only £7,685 is restricted.

## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### 5. Financial Review of Operations (continued)

##### **Trading Subsidiary**

Junior League of London Enterprises Limited ("JLLE") is a wholly owned trading subsidiary of the Junior League of London, through which it engages in active, commercial activities. JLLE's activities primarily consist of sales of "Living in London: A Practical Guide", a book targeted at expatriates relocating to London. 1% of JLL's costs were allocated to JLLE in line with our allocation from 2020-2021. In 2021-22, JLLE incurred a loss of £1,172. When there exists a surplus in JLLE at the end of the financial year, these funds are gifted to JLL.

The Board of Trustees continue to assess the future need of this Trading Subsidiary.

##### **Reserves, Reserves Policy and Going Concern**

##### **Reserves:**

The JLL's total reserves being carried forward from 2021-2022 totals £290,146. The Reserves are classified as both restricted and unrestricted and include two subsets of designated funds, totalling £91,274 and restricted funds totalling £7,685.

##### **Reserves Policy:**

The JLL reserves policy is defined to sufficiently cover unforeseen events in the short-term, for a large variation in income from a major fundraiser, loss of membership dues, or impact of London's economic and political environment. The amount of reserves must be greater than the annual average of the previous three years' operating expenses.

For the three years ended 31 May 2022, JLL's operating expenses averaged £59,265 based on the average of the previous three years: (2020: £63,207; 2021: £58,698; 2022: £55,890).

With a current balance of £290,146 less the restricted funds totalling £7,685 and designated balances totalling £91,274 JLL remains in compliance with its Reserves policy.

##### **Restricted Funds:**

1. Scholarship fund - £1,900  
Established in April 2020, The JLL Scholarship Funds was established to provide an opportunity for current and prospective members ("members") to receive financial support on their Membership fees. An application is completed by an interested member and is subsequently reviewed by a Scholarship Committee consisting of Trustees and other leaders.
2. LBDI COVID-19 Community Fund - £5,785  
In response to the COVID 19 pandemic, all the net funds raised from the May 2020 LBDI COVID-19 Community Appeal were restricted to support our community partners and programmes fighting poverty and the disproportionate effects of COVID on vulnerable Londoners. Any member is allowed to identify a project to fund. Subsequently, each request is reviewed by the Community VP and Finance Director and either approved or rejected as appropriate.

##### **Designated Funds:**

- 1) Resource Fund: £61,026
  - Established to meet emergency expenditures that may not be foreseen when budgets are set, that are required to enhance the service of the JLL to the community.
- 2) 30<sup>th</sup> Anniversary Fund: £30,248
  - Established at the 30-year anniversary date; these funds can be used by future Boards to ensure the long-term financial stability of the JLL.

##### **Going Concern:**

Following the review of JLL's financial performance for 2021-22, combined with the level of Reserves in place, the Trustees have a reasonable expectation that the charity will be able to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing the annual financial statements.



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### 5. Financial Review of Operations (continued)

##### **Principle Risks and Uncertainties**

The JLL has established a Risk Policy and Risk Register which detail potential risks and steps to mitigate those risks. These policies are managed by the Finance Director and updated as needed. A full review is conducted every five years. The Trustees examine the major strategic, business, and operational risks facing the charity and confirm that any necessary steps have been taken to lessen these risks. At each Board meeting, Trustees are required to register any changes in interest with the Company Secretary who keeps the Interests Register updated. The Trustees review their risk management strategy and plan annually or more often if circumstances require. The Finance Director is also required to review the JLL's insurance policy to make sure we have adequate coverage and to ensure risk reduction wherever possible.

The principal risks and uncertainties facing the charity are:

- Changing needs of community partners as a result of the pandemic.
- Member transience and fluctuating membership numbers relating to economic climate, factors associated with the pandemic, immigration policy changes and the need to diversify our streams of new members.
- Key-person risk from the departure of the JLL's current bookkeeper and/or Director of Operations, as well as veteran and experienced members on whom the JLL relies for much of its institutional knowledge
- Changing nature of the charity fundraising environment and the continued work into developing new revenue streams.

During the year, the Board and Management Council continued to focus on these areas as a priority as we developed and executed our Annual and Strategic Plans. This past year we also drafted and implemented new Data Protection and Data Retention policies to ensure that the JLL is complying with applicable data protection legislation and to provide this transparency to our members.

##### **Fundraising Practices**

The JLL recognises the reliance of fundraising is essential to deliver its mission. Our fundraising strategy is multi-faceted targeting JLL members (our primary source of funds), members of the public, corporate donations and grants provided by Government or other Non-Profits.

Fundraising activities are supervised by the Fund Development Vice President (a member of the Management Council) with oversight performed by the Board of Trustees. Our annual budget, which is approved by our members, places targets on fundraising revenue and expenses, with a strict approval process for unbudgeted spend. All prize-draws comply with required regulations. Our fundraising activities are executed by our volunteer-members, without support from professional fundraisers; and we are not aware of any complaints made.

#### 6. Plans for Future Periods

For the 2022-23 year we have planned a programme of community service and training activities, offering a variety of both in-person and virtual to address the ever-changing needs of those we serve and our members in light of learnings from the pandemic and the changing environment around us.

The Board of Trustees and Management Council have reviewed and updated our five-year strategic plan to reflect the ever-changing needs of both the community we serve and our members. Alongside this, they have developed detailed plans to deliver against the year three objectives of the five-year strategic plan, across all four of our pillars: Community & Civic Leadership, Lifelong Membership, Operational Excellence, and Continuous Development. The strategic priorities for the year ensure we are building a sustainable organisation for the future.

##### **•Lifelong Membership**

The Diversity, Equity, Inclusion and Belonging (DEIB) Task Force was established in the 2020-2021 League year and continued throughout 2021-2022. DEIB continues to remain a top priority as an organisation. This year, following the extensive work of the Task Force, we will endeavour to embed DEIB into everything we do as an organisation, and align our DEIB focus to reflect the diverse city we operate in.

Also in support of the membership focus of this pillar, we are also looking at ways to streamline our volunteer role expectations and simplify our processes so that we can run more efficiently and transparently. By refreshing our membership model, we hope to improve the membership experience and better reflect our members' lives today.

## **JUNIOR LEAGUE OF LONDON**

### **Report of The Trustees**

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#### **6. Plans for Future Periods (continued)**

##### **• Operational Excellence**

Understandably, the effects of the pandemic and the cost of living crisis on the charity sector have been challenging. In 2022-2023, we are researching and instituting changes to offset some of these challenges in the longer-term. We are looking at ways to build on our current fundraising activities, as well as diversifying our funding strategy to expand our reach and reduce reliance on membership dues. As part of this, we will also be leveraging data and technology to support our fundraising work. In addition to our funding model, we are also looking at ways to be more operationally and financially efficient in both processes and costs.

##### **• Continuous Development**

A more systematic approach to our training provides more value to our members across this aspect of our mission in a scalable approach. This includes mapping conducted in 2021-22 of our existing training and development resources as well as a membership survey, so in 2022-23 we are building a more aligned and effective training approach for our members, particularly by enhancing the New Member programme to strengthen the lifelong journey in the organisation. We are also aligning with our parent association's already robust virtual training programmes, allowing our members to learn relevant skills and competencies without requiring additional volunteer hours to develop training.

##### **• Community & Civic Leadership**

As reflected across all four strategic pillars, the challenging economic environment has brought our mission to life even more brightly. After the challenges of the pandemic in engaging fully with our community partners, this year we are expanding our outreach, both through our own programmes and through partnerships that address our focus on alleviating the effects of poverty and driving positive change. Our community-facing activities ensure our members have opportunities to apply their skills as volunteers and civic leaders in the wider community. This coming year, in accordance with our Operating Policies and Procedures, we are also reviewing our community impact area. As part of this, we will conduct an in-depth assessment of our community partnerships to ensure we are able to best support our impact area, as well as evaluate our own direct impact and advocacy programmes.

The Board of Trustees will work with the Management Council and our membership over the course of the coming year to further develop these priorities and our plans for the future.

#### **2021-22 Budget**

In planning the 2022-23 budget, we remained mindful of the current economic environment and our reduced income and thus planned our programming accordingly. The membership has approved a deficit budget of £12,389 for the year. Although we anticipate a deficit overall, we have sufficient reserves and believe that the projected income and expenditures will meet the needs of our members and community whilst focusing on the long-term sustainability of our organisation.



## JUNIOR LEAGUE OF LONDON

### Report of The Trustees

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#### Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of the JLL for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

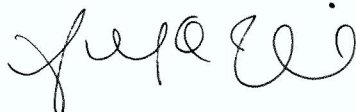
Company law requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and the group, and of incoming resources and application of resources, including the income and expenditure, of the charitable group, for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 17/01/23 and signed on its behalf by:



**Amy Garcia**, 2022-23 President

## **JUNIOR LEAGUE OF LONDON**

### **Independent Examiner's Report**

#### **To The Members of the Junior League of London**

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I report on the accounts of the charitable group for the year ended 31 May 2022 which are set out on pages 13 to 25.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the 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; and
  - 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

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.



**J Howard FCA**  
Azets Audit Services  
2<sup>nd</sup> Floor, Regis House,  
45 King William Street,  
London, EC4R 9AN

Date: 20 February 2023

# JUNIOR LEAGUE OF LONDON

## Consolidated Statement of Financial Activities

For The Year Ended 31 May 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total Funds £	2021 Total Funds £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Donations and legacies	2	38,593	6,000	44,593	40,853
Charitable activities	3	69,273	-	69,273	84,722
Interest received		44	-	44	137
Government Grants		2,198	-	2,198	8,130
<b>Total incoming resources</b>		<u>110,108</u>	<u>6,000</u>	<u>116,108</u>	<u>133,842</u>
<b>Resources expended</b>					
<b>Raising funds</b>					
Costs of generating voluntary income		11,178	-	11,178	11,780
Cost of fundraising trading		22,625	-	22,625	20,973
<b>Charitable activities</b>					
Community programmes		59,687	6,000	65,687	68,319
Member training and development		23,604	875	24,479	26,475
Promotion of voluntary service		9,315	-	9,315	9,815
<b>Total resources expended</b>	4	<u>126,409</u>	<u>6,875</u>	<u>133,284</u>	<u>137,362</u>
<b>Net incoming resources before transfers</b>		(16,301)	(875)	(17,176)	(3,520)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(16,301)</u>	<u>(875)</u>	<u>(17,176)</u>	<u>(3,520)</u>
Total funds brought forward		298,762	8,560	307,322	310,842
<b>Total funds carried forward</b>	13	<u>282,461</u>	<u>7,685</u>	<u>290,146</u>	<u>307,322</u>

The notes on pages 15 to 25 form part of these financial statements.



# JUNIOR LEAGUE OF LONDON

## Consolidated and Charity Balance Sheets

As at 31 May 2022

	Notes	2022 Group £	2021 Group £	2022 Charity £	2021 Charity £
<b>Fixed assets</b>					
Tangible assets	9	-	-	-	-
Investments	10	-	-	50,000	50,000
		<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>Current assets</b>					
Debtors	11	802	2,758	106,402	107,188
Cash at bank and in hand		322,330	331,037	198,647	207,949
		<u>323,132</u>	<u>333,795</u>	<u>305,049</u>	<u>315,137</u>
<b>Creditors:</b> Amounts falling due within one year	12	(32,986)	(26,473)	(31,786)	(25,873)
<b>Net current assets</b>		<u>290,146</u>	<u>307,322</u>	<u>273,263</u>	<u>289,264</u>
<b>Net Assets</b>		<u>290,146</u>	<u>307,322</u>	<u>323,263</u>	<u>339,264</u>
<b>Funds</b>					
Restricted funds:	13	7,685	8,560	7,685	8,560
Unrestricted funds:					
Designated funds	13	91,274	91,274	91,274	91,274
Other unrestricted funds	13	191,187	207,488	224,304	239,430
		<u>290,146</u>	<u>307,322</u>	<u>323,263</u>	<u>339,264</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

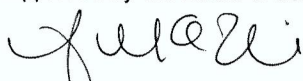
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

Approved by the Board of trustees on 17/01/23 and signed on their behalf by:



**Amy Garcia** 2022-23 President

The notes on pages 15 to 25 form part of these financial statements.



## **JUNIOR LEAGUE OF LONDON**

### **Notes To The Consolidated Financial Statements**

**For the Year Ended 31 May 2022**

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#### **1. Accounting policies**

##### **1.1 Basis of preparation**

Junior League of London is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principle activities are set out on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **1.2 Basis of Consolidation**

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charitable company and its wholly owned subsidiary, JLL Enterprises Limited. The results of the subsidiary are consolidated on a line by line basis in accordance with FRS 102 – section 9 and the Charities SORP (FRS 102) – section 24.

Details of JLL Enterprise Limited are given in note 10 of the financial statements.

A separate statement of financial activities for the Charitable Company has not been present because the Charitable Company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

##### **1.3 Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

## **JUNIOR LEAGUE OF LONDON**

### **Notes To The Consolidated Financial Statements**

**For the Year Ended 31 May 2022**

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#### **1. Accounting policies (continued)**

##### **1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income includes income from donations, amounts receivable under gift aid and is recognised in the financial statements when receivable.
- Income from charitable activities includes income from membership dues, trading subsidiary income, income from fundraising events and is included in the period it relates to.

Government grants relating to incoming resources are recognised as income over the periods when the related costs are incurred. The grants received in the year relate to The Coronavirus Job Retention Scheme.

##### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds includes costs of generating voluntary income and the cost of fundraising. Expenditure is accounted for on an accruals basis.
- Expenditure of charitable activities comprising of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

The irrecoverable element of VAT is included with the item of expense to which it relates.

Staff costs are allocated between costs heading according to the function of each employee.

##### **1.6 Allocation of support and governance costs**

Support costs are those that assist the work of the charitable company but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation, HR and recruitment costs, and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to the independent examination.

Support and Governance costs have been allocated across the charitable activities using various percentage allocations.

##### **1.7 Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	- 3 years, straight line basis
Office furniture and equipment	- 5 years, straight line basis



## JUNIOR LEAGUE OF LONDON

### Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

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#### 1. Accounting policies (continued)

##### 1.8 Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

##### 1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

##### 1.10 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Other creditors and accruals are recognised at their settlement amount due.

##### 1.11 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### 1.12 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

###### *Useful economic lives of tangible assets*

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 9 for the carrying amount of the property plant and equipment, and note 1.7 for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### 1.13 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

##### 1.14 Project Funding

Full provision is made in the accounts for the costs of new projects at the time of inception on the basis that a constructive obligation arises. Unspent balances are included within creditors.

## JUNIOR LEAGUE OF LONDON

### Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

#### 1. Accounting policies (continued)

##### 1.15 Funds accounting

Restricted funds – these are funds that can only be used for specific restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

##### 1.16 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Donations and legacies	2022	2021
	£	£
Grants, donations and sponsorships	9,726	9,443
Annual fund	2,866	3,272
Amount recovered under gift aid	1,629	1,498
Gifts in kind:		
- Holiday Hampers	25,205	25,060
- Member development	5,167	1,580
- Other community	-	-
	<b>44,593</b>	<b>40,853</b>
3. Income from charitable activities	2022	2021
	£	£
Membership dues	40,853	47,162
Fundraising events and campaigns	25,386	33,559
Living in London	620	357
Other income	2,414	3,644
	<b>69,273</b>	<b>84,722</b>



# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 4. Analysis of Total Resources Expended

	Direct Activities	Support Costs (note 5)	Total 2022	Total 2021
	£	£	£	£
<b>Raising funds:</b>				
Costs of generating voluntary income	-	11,178	11,178	11,780
Cost of fundraising trading	8,653	13,972	22,625	20,973
<b>Charitable activities</b>				
Community programmes	53,577	12,110	65,687	68,319
Member training and development	15,164	9,315	24,479	26,475
Promotion of voluntary service	-	9,315	9,315	9,815
	<b>77,394</b>	<b>55,890</b>	<b>133,284</b>	<b>137,362</b>

Principal items included within the categories shown above are:

		2022 £	2021 £
Community programmes:	Holiday Hampers	45,954	44,605
	Community Action Teams	3,499	11,380
Member training and development:	Dues paid to Association of Junior Leagues International (AJLI)	7,477	8,417
	Costs of attending AJLI training	3,860	1,305
	LEAD	-	1,957

### 5. Analysis of Support Costs

	2022 £	2021 £
Staff salaries and pensions	24,533	24,471
Staff training	-	795
Insurance	1,487	876
Accounts and IE fees	16,160	13,151
Professional fees	911	48
Rent & office costs	4,540	11,929
Telephone	350	359
Printing, postage and stationery	27	253
Repairs and maintenance	5,539	4,797
Bank charges	898	377
Depreciation	-	48
Other costs	1,445	1,594
	<b>55,890</b>	<b>58,698</b>

# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 6. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examiner fee	2,000	2,200
Depreciation – owned asset	-	48
Operating lease rentals	2,651	10,453
	<u>2,651</u>	<u>10,453</u>

### 7. Trustees' Remuneration and Benefits

The trustees received no remuneration for their services during the year under review (2021: £Nil).

Two trustees were reimbursed a total of £5,015 during the year for costs in relation to attending conferences and other costs of carrying out their duties in accordance with the charitable company's Memorandum and Articles of Association (2021: One trustee was reimbursed a total of £1,513 during the year).

### 8. Analysis of Staff Costs and the Cost of Key Management Personnel

	Consolidated		Charity	
	2022	2021	2022	2021
	£	£	£	£
Salaries	24,000	24,000	18,000	18,000
Pensions	533	471	527	466
	<u>24,533</u>	<u>24,471</u>	<u>18,527</u>	<u>18,466</u>

Over the course of the year there was 1 part-time paid member of staff (2021: 1 part-time).

Employee time has been allocated to support costs allocated on a percentage basis over all the costs.

No employee received emoluments above £60,000 (2021: none).

The key management of the charity comprise of the trustees only.



# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

9.	Fixed Assets	Computer Equipment £	Office Equipment £	TOTAL £
	Consolidated and Charity			
	Cost			
	At 1 June 2021	22,554	657	23,211
	At 31 May 2022	22,554	657	23,211
	Depreciation			
	At 1 June 2021	(22,554)	(657)	(23,211)
	Charge for year	-	-	-
	At 31 May 2022	(22,554)	(657)	(23,211)
	Net Book Value At 31 May 2022	-	-	-
	At 31 May 2021	-	-	-

## 10. Subsidiary Company

The charity owns 100% of the issued share capital of JLL Enterprises Limited, a company registered in England and Wales whose main business activities are selling the book "Living in London: A Practical Guide". The trading results of JLL Enterprises Limited that have been included in the consolidated accounts were as follows:

Profit and loss account	2022 £	2021 £
Turnover	758	1,155
Cost of sales	-	(611)
Gross profit	758	544
Administrative expenses	(1,950)	(1,557)
Operating (loss)	(1,192)	(1,013)
Interest receivable	20	52
Taxation	-	-
	(1,172)	(961)
Donation to Junior League of London	-	-
(Loss) retained in subsidiary	(1,172)	(961)

# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 10. Subsidiary Company - continued

	2022 £	2021 £
<b>Balance Sheet</b>		
Current assets	123,722	123,090
Creditors: amounts falling due within one year	(106,834)	(105,030)
Total assets less current liabilities	<u>16,888</u>	<u>18,060</u>
Called up share capital	50,000	50,000
Retained profit and loss account	(33,112)	(31,940)
Shareholders' funds	<u>16,888</u>	<u>18,060</u>

### 11. Debtors

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Amounts owed from group undertakings	-	-	105,635	104,430
Other debtors	-	2,027	-	2,027
Prepayments	802	731	767	731
	<u>802</u>	<u>2,758</u>	<u>106,402</u>	<u>107,188</u>

### 12. Creditors: Amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	2,584	913	2,584	913
Taxes payable	943	1,082	943	482
Deferred income (note 12.1)	19,626	18,713	19,626	18,713
Accruals	9,833	5,765	8,633	5,765
	<u>32,986</u>	<u>26,473</u>	<u>31,786</u>	<u>25,873</u>

### 12.1 Deferred income

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Balance as at 1 June 2021	18,713	17,285	18,713	17,285
Released in the year	(18,713)	(17,285)	(18,713)	(17,285)
Deferred in the year	19,626	18,713	19,626	18,713
Balance as at 30 June 2022	<u>19,626</u>	<u>18,713</u>	<u>19,626</u>	<u>18,713</u>



# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 13. Funds

Consolidated and Charity	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>Restricted funds:</b>					
Holiday Hampers Program (1)	-	6,000	(6,000)	-	-
Scholarship Fund (2)	2,775	-	(875)	-	1,900
LBDI COVID-19 Community Fund (3)	5,785	-	-	-	5,785
	<b>8,560</b>	<b>6,000</b>	<b>(6,875)</b>	-	<b>7,685</b>
<b>Designated funds:</b>					
Resource Fund (4)	61,026	-	-	-	61,026
30 <sup>th</sup> Anniversary Fund (5)	30,248	-	-	-	30,248
	<b>91,274</b>	-	-	-	<b>91,274</b>
<b>Other unrestricted funds:</b>					
AJLI Marketing Award	1,334	-	-	-	1,334
General reserves	238,096	109,332	(124,458)	-	222,970
<b>Total Charity</b>	<b>339,264</b>	<b>115,332</b>	<b>(131,333)</b>	-	<b>323,263</b>
General reserves	(31,942)	776	(1,951)	-	(33,117)
<b>Total Consolidated</b>	<b>307,322</b>	<b>116,108</b>	<b>(133,284)</b>	-	<b>290,146</b>

- (1) The Holiday Hampers Program restricted fund provides dedicated funding to the Junior League of London's Holiday Hamper's Programme which on an annual basis creates gift hampers for residents in London.
- (2) Established in April 2020, The JLL Scholarship Fund was created to provide an opportunity for current and prospective members ("members") to receive financial support on their Membership fees. An application is completed by an interested member and is subsequently reviewed by a Scholarship Committee consisting of Trustees and other leaders.
- (3) In response to the COVID-19 pandemic, all net funds raised from the May 2020 LBDI COVID-19 Poverty Appeal were restricted to support our community partners and programmes fighting poverty and the disproportionate effects of COVID on vulnerable Londoners. Any member is allowed to identify a project to fund. Subsequently, each request is reviewed by the Community VP and Finance Director and either approved or rejected as appropriate.
- (4) The Resource Fund was established to meet expenditure of an emergency nature not foreseen at the time budgets were prepared, that would enhance the service of the League to the community.
- (5) The 30th anniversary fund was raised in recognition of the 30 year legacy of the JLL and in response to the Strategic Review Committee's recommendation that the JLL should move to a more sustainable financial model, whereby the JLL will raise funds before committing spending. £30k is approximately the value of the funds the League directly spent on its community and membership programmes in 2014-15, and it was decided that this was the level of financial support needed to move towards a new financial model and sustain and grow our community programmes in the future. These funds can be used as future Boards see most appropriate in keeping with the intention of the funds: to help the JLL meet future, direct community and membership costs and ensure the long-term financial stability of the League.

# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 13.1 Funds – Prior Year

Consolidated and Charity	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>Restricted funds:</b>					
Holiday Hampers Program (1)	-	2,242	(2,242)	-	-
Scholarship Fund (2)	4,425	-	(1,650)	-	2,775
LBDI COVID-19 Community Fund (3)	12,522	1,545	(8,282)	-	5,785
	<b>16,947</b>	<b>3,787</b>	<b>(12,174)</b>	-	<b>8,560</b>
<b>Designated funds:</b>					
Resource Fund (4)	61,026	-	-	-	61,026
30 <sup>th</sup> Anniversary Fund (5)	30,248	-	-	-	30,248
	91,274	-	-	-	91,274
<b>Other unrestricted funds:</b>					
AJLI Marketing Award	1,334				1,334
General reserves	232,268	128,848	(123,020)	-	238,096
<b>Total Charity</b>	<b>341,823</b>	<b>132,635</b>	<b>(135,194)</b>	-	<b>339,264</b>
General reserves	(30,981)	1,207	(2,168)	-	(31,942)
<b>Total Consolidated</b>	<b>310,842</b>	<b>133,842</b>	<b>(137,362)</b>	-	<b>307,322</b>

### 14. Operating Lease Commitments

At 31 May 2022 the charity had annual commitments under non-cancellable operating leases as detailed below:

	Land and building	
	2022 £	2021 £
Operating leases which expire: In less than one year	1,392	45



# JUNIOR LEAGUE OF LONDON

## Notes To The Consolidated Financial Statements

For the Year Ended 31 May 2022

### 15. Connected Charity

The Junior League of London is a member of the Association of Junior Leagues International Inc an organisation based in the United States of America.

### 16. Related Party Transactions

There are no related party transactions that require disclosure in the financial statements.

### 17. Allocation of Net Assets between Funds

The funds of the group are represented by the following assets:

	<b>Unrestricted Total £</b>
Tangible fixed assets	-
Current assets	323,132
Current liabilities	(32,986)
	<b>290,146</b>

### 18. Consolidated Statement of Financial Activities – Prior Year

	Notes	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds £	2020 Total Funds £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Donations and legacies	2	38,611	2,242	40,853	48,888
Charitable activities	3	83,177	1,545	84,722	111,060
Interest received		137	-	137	470
Government Grants		8,130	-	8,130	-
<b>Total incoming resources</b>		<b>130,055</b>	<b>3,787</b>	<b>133,842</b>	<b>160,418</b>
<b>Resources expended</b>					
<b>Raising funds</b>					
Costs of generating voluntary income		11,780	-	11,780	12,641
Cost of fundraising trading		20,973	-	20,973	38,805
<b>Charitable activities</b>					
Community programmes		57,795	10,524	68,319	62,312
Member training and development		24,825	1,650	26,475	25,879
Promotion of voluntary service		9,815	-	9,815	10,848
<b>Total resources expended</b>	4	<b>125,188</b>	<b>12,174</b>	<b>137,362</b>	<b>150,485</b>
<b>Net incoming resources before transfers</b>		<b>4,867</b>	<b>(8,387)</b>	<b>(3,520)</b>	<b>9,933</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>4,867</b>	<b>(8,387)</b>	<b>(3,520)</b>	<b>9,933</b>
Total funds brought forward		293,895	16,947	310,842	300,909
<b>Total funds carried forward</b>	13	<b>298,762</b>	<b>8,560</b>	<b>307,322</b>	<b>310,842</b>