

REGISTERED COMPANY NUMBER: 06035141 (England and Wales)
REGISTERED CHARITY NUMBER: 1118887

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR**

**THE JASON ROBERTS FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)**

Cox Costello & Horne
Chartered Accountants and Tax Advisors
26 Main Avenue
Moor Park
HA6 2HJ

THE JASON ROBERTS FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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THE JASON ROBERTS FOUNDATION

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES	Mrs C Hamilton (Trustee) Mr K Robert (Treasurer) Mr J A D Roberts (Chair) Miss J Tongue (Trustee) Mr D Regis (Trustee)
COMPANY SECRETARY	Ms V Roberts
REGISTERED OFFICE	The Pavilion Stonebridge Recreation Ground Hillside London NW10 8LW
REGISTERED COMPANY NUMBER	06035141 (England and Wales)
REGISTERED CHARITY NUMBER	1118887
INDEPENDENT EXAMINER	Cox Costello & Horne Chartered Accountants and Tax Advisors 26 Main Avenue Moor Park HA6 2HJ
PRINCIPAL BANKER	National Westminster Bank 72-74 High Street Watford Herts Depot Code 040 WD17 2GZ
WEBSITE	www.jasonrobertsfoundation.com

THE JASON ROBERTS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives and aims

For the benefit of the public generally and, the inhabitants of the London Borough of Brent and surrounding areas in the United Kingdom and Grenada in the Caribbean:-

- To promote community participation in healthy recreation by providing facilities for the playing of football and other sports capable of improving health ("facilities" in this clause 3 means land, building, playing kit, equipment and organising sporting activities);
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty, or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- To advance the education of children and young people through such means as the Trustees think fit in accordance with the law of the charity;
- To relieve poverty and financial hardship through such means as the Trustees think fit and, through the provision of:
 - Goods and or services to such individuals, associations, organisations, or other charitable bodies who could not otherwise afford such goods and/or services through lack of means;
 - Financial support, coaching or training as may be appropriate for the general purposes of such individuals, associations, organisations, or other charitable bodies in each case as the Trustees may from time to time decide; and
 - Promote and organise co-operation in the achievement of the above purposes or any of them and to that end, but without prejudice to the generality of the foregoing, bring together in council representatives of other charities, voluntary bodies and statutory authorities engaged in the furtherance of the above purposes or any of them within the area of benefit.

Public benefit

In planning and reviewing the above activities, the trustees have given careful consideration whether they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

JRF core services, funding and good practice information and advice, volunteer recruitment and training are available to all voluntary and community groups in the London Borough of Brent largely free of charge. In this way we indirectly provide public benefit to all sections of the community including ethnic minority groups, people with disabilities, older people and children/young people and many thousands of residents who benefit from services provided by groups we support.

Increasingly over the last three years we have also undertaken projects which benefit the public directly, for example, working with residents on local estates by supporting unemployed local people to gain work experience through volunteering as well as promoting community integration through events and activities.

Grant making

JRF does not have a direct grant making function.

Response to COVID-19 Pandemic

The World Health Organization declared the COVID-19 outbreak a Public Health Emergency of International Concern on 30 January 2020, and a pandemic on 11 March 2020. On 23 March 2020 the Prime Minister, Boris Johnson, told the country in a televised National address that people must stay at home, some businesses must close, and the UK was put in a state of lockdown.

JRF provides in-person support through sports and fitness activities, mentoring, education, training, and community events. As we were unable to work directly with our beneficiaries during periods of lockdown throughout 2020, and safeguarding measures had to be employed to comply with social distancing restrictions, we had to find new ways to continue engaging with and supporting our community.

We reached out to our beneficiaries through WhatsApp group chats, online Zoom sessions, detached outreach (when Government guidance allowed), and by email.

Funding bodies including Trusts, Foundations, Local Government, and Central Government responded proactively to the pandemic as they recognised that charities were either continuing to operate in a restricted capacity to support their beneficiaries, without means to retain temporary and sessional staff and/or at risk of closure due to not being able to fundraise.

THE JASON ROBERTS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Response to COVID-19 Pandemic-continue

JRF were responsive and sought funding to retain some key staff, purchase equipment to set up an on-site Cultural Media Centre which has enabled us to deliver online activities throughout the pandemic and in doing so, support our community, purchase PPE equipment and resources to ensure premises and equipment are kept sterile, keeping staff, participants, and visitors safe, and funding to deliver projects to support our community to recover from the impact of the COVID-19 pandemic.

Mayor of Brent:

Due to the COVID-19 pandemic Cllr Ernest Ezeajughi was unable to carry out many of his planned duties or to host fundraising events during his 12-month term in Office as Mayor of Brent. He was re-elected Mayor of Brent for a second term from 2020/21 which enabled him to continue working with JRF and the Sickle Cell Society to raise funds for his chosen charities.

Website/Marketing

JRF completed the rebranding and launch of the new website in mid-2020 as planned. JRF's new strapline "Community First" aligns with our investment in local communities to change outcomes for the most marginalised.

Charitable activities - Our key achievements 2019/2020

Some key highlights by JRF over the last 12 months have been:

- Successful completion of our Aim Higher project which was funded by the Home Office from their Anti-knife Crime Community Fund.
- Continued delivery of our Fully Inclusive Multi-sports project funded by WNST.
- A grant received from Baily Thomas Charitable Trust to deliver our Sport for All project alongside our Inclusive Multi-sports Project.
- Three grants received in Rounds 1, 2, and 3 from the newly formed London Community Emergency Response Fund – a consortium of Trusts and Foundations who provided a central application form for charities to apply for funding to support the charity or the work of the charity in response to the COVID-19 pandemic.
- A grant from central Government administered by the National Lottery Community Fund to deliver our Stonebridge Restart project, supporting our community to respond to and recover from the impact of the COVID-19 pandemic.
- A grant from Hyde Housing to JRF and Bridgestone Arena to purchase PPE equipment and resources to ensure premises and equipment are kept sterile, keeping staff, participants, and visitors safe, in response to the COVID-19 pandemic.
- A grant from the Hyde Foundation to support our Youth delivery throughout the year.
- A grant from Community Chest to deliver a once-a-week sports programme in Acton community centre.
- A grant from Sport England via Young Brent Foundation to be a delivery partner on their Fun Fit Families project.
- A grant from the Neighbourhood Community Infrastructure Levy (NCIL) from Brent Council to deliver a one-year Reaching Communities Project.
- A small grant from StreetGames for football delivery for young people.
- A grant from Young Brent Foundation to deliver a Mental Health & Wellbeing Project.
- A local Building Firm – C&C Builders – chose JRF as a local charity to support with a monthly unrestricted donation.

Our programme of fundraising will continue to grow by building on successful programmes that align with the aims and objectives of the Foundation, and continually developing the project model, enabling more people to benefit. The fundraising strategy has been created in line with the rebranding of the Foundation to ensure we are engaging and supporting the wider community, young and old.

Fundraising activities

Our programme of fundraising will continue to grow by building on successful programmes that align with the aims and objectives of the Foundation, and continually developing the project model, enabling more people to benefit. The fundraising strategy has been created in line with the rebranding of the Foundation to ensure we are engaging and supporting the wider community, young and old.

THE JASON ROBERTS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Financial position

The surplus / (deficit) for the reporting year was £26,435 (2019 - £13,447).

Incoming resources were £168,914 (2019 - £56,335).

Outgoing resources were £142,479 (2019 - £42,888).

Net current assets were £61,843 (2020 - £34,166).

Principal funding sources

JRF principal funding sources are mainly derived from charitable trusts and statutory bodies by way of grants.

Reserves policy

Introduction

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to three different types of funds in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity.

Designated funds

Trustees, at their discretion, may earmark part of unrestricted funds for specific activities, for example replacement of office equipment, without restricting or committing the funds in a legal sense. The designation may be cancelled by the trustees if they later decide that the charity does not need these funds for a specified purpose.

The following relates to the level of unrestricted funds, including designated funds, needed by the charity.

Reasons for reserves

Unrestricted reserves may be needed to provide cover and security in the following events:

- any salary, administration, accommodation, and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The Board of Trustees has reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient to ensure an orderly wind-up process and will normally exceed one month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months
- should reserves fall below the stated level, the Board and the Chief Executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs
- the level of unrestricted reserves should not exceed 25% of the charity's total annual expenses. Should reserves significantly exceed this level the Board will draw up a plan to use any additional reserves to invest in development of the charity and long-term sustainability
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's Annual Report, as required by the Charity Commission's SORP (Statement of Recommended Practice)

THE JASON ROBERTS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves review

The level of reserves and the potential wind-up costs will be reviewed annually by the Board of Trustees, and charity's financial position will be monitored by the Board on a quarterly basis (unless financial circumstances require a more urgent change).

FUTURE DEVELOPMENTS

Our key targets for the next 12 months include:

Infrastructure:

Trustees: We still need to bring additional trustees to the board to diversify the skills base. In particular, the recruitment of a trustee with significant city/business connections is desirable. This process continues without financial investment to an external recruiter.

Fundraising:

We continue to establish a more diverse economy for the Foundation, including statutory grants, grant making trusts, earned income and corporate sponsorships. The latter two are essential to create an unrestricted reserve for the Foundation and a "buffer" for the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jason Roberts Foundation (JRF) is a company limited by guarantee without share capital, as defined by the Companies Act 2006. The company is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 21 December 2006. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 11 January 2008. The company is registered as a charity, dated 19 April 2007, with the Charity Commission.

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £10 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees (Board) comprise a maximum of 14 trustees. Of these, a maximum of 9 trustees are elected by full members of the charity, and a maximum of 5 may be co-opted, having regard to their relevant qualifications and skills. One third of the elected trustees retire by rotation at each annual general meeting and may offer themselves for re-election. The appointments of co-opted trustees are reviewed annually by the Board. The Board is expected to meet four - six times a year.

New trustees are given an induction by the Chair and are provided with an information pack outlining JRF's activities. In addition, new trustees are invited to visit JRF's offices for a meeting with the Chief Executive and introduction to staff. The Board considers the trustee, staff and volunteer skills and training needs.

Organisational structure

The Board is responsible for the overall management and direction of the charity. The Board take all major financial, organisational and policy decisions. The Board meetings receive regular project progress reports and quarterly financial management reports. The Board agrees an annual Action Plan (setting priorities for the year ahead) and receives an annual Performance report (reporting achievements on the previous year). The Board agrees all new staff posts and receives copies of annual appraisal reports on each member of staff.

Day to day management and operational issues (including approval of purchase orders and invoices) are delegated to the Chief Executive.

Wider network

The trustees maintain a network of contacts in the London Borough of Brent (LBB) and surrounding areas through the delivery of various services, projects, and programmes. In addition, a wider network of contacts is made through membership, consortia arrangements and partnerships in the aforementioned areas.

THE JASON ROBERTS FOUNDATION

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

JRF has a formal Risk Assessment analysis which is reviewed annually by trustees. This covers financial, staffing, management, and operational risks.

In common with other voluntary organisations, JRF has had to respond to changing financial circumstances and maximise the benefits of funding opportunities as they arise. However, it has also adopted a more strategic approach to funding to minimise the risk of significant variations in the organisation's income from year to year and has adopted several measures to reduce levels of unanticipated risks and ensure (as far as possible) longer-term financial stability.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

29 September 2021

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:

Mrs C Hamilton

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Mrs C Hamilton - Trustee

THE JASON ROBERTS FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees (who are also the directors of The Jason Roberts Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which 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 2006. They are also responsible for safeguarding the assets of the charitable company and hence for 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 company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JASON ROBERTS FOUNDATION

Independent examiner's report to the trustees of The Jason Roberts Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

DocuSigned by:



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Michael F Cox FCA

Institute of Chartered Accountants in England and Wales

Cox Costello & Horne

Chartered Accountants and Tax Advisors

26 Main Avenue

Moor Park

HA6 2HJ

29 September 2021

Date:

THE JASON ROBERTS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

				31.12.20	31.12.19
	Not es	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,146	155,761	168,907	56,328
Investment income	5	<u>7</u>	<u>-</u>	<u>7</u>	<u>7</u>
Total		13,153	155,761	168,914	56,335
EXPENDITURE ON					
Charitable activities					
Jason Roberts		<u>(16,522)</u>	<u>(125,957)</u>	<u>(142,479)</u>	<u>42,888</u>
NET INCOME/(EXPENDITURE)		(3,369)	29,804	26,435	13,447
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,745</u>	<u>31,663</u>	<u>35,408</u>	<u>21,961</u>
TOTAL FUNDS CARRIED FORWARD		<u>376</u>	<u>61,467</u>	<u>61,843</u>	<u>35,408</u>

The notes form part of these financial

THE JASON ROBERTS FOUNDATION

BALANCE SHEET
AT 31 DECEMBER 2020

				31.12.20	31.12.19
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	8	-	-	-	-
Tangible assets	9	<u>932</u>	<u>-</u>	<u>932</u>	<u>1,242</u>
		932	-	932	1,242
CURRENT ASSETS					
Cash at bank		1,281	63,465	64,746	40,282
CREDITORS					
Amounts falling due within one year	10	<u>(1,837)</u>	<u>(1,998)</u>	<u>(3,835)</u>	<u>(6,116)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(556)</u>	<u>61,467</u>	<u>60,911</u>	<u>34,166</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>376</u>	<u>61,467</u>	<u>61,843</u>	<u>35,408</u>
NET ASSETS/(LIABILITIES)		<u>376</u>	<u>61,467</u>	<u>61,843</u>	<u>35,408</u>
FUNDS	11				
Unrestricted funds				376	3,745
Restricted funds				<u>61,467</u>	<u>31,663</u>
TOTAL FUNDS				<u>61,843</u>	<u>35,408</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

29 September 2021

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

DocuSigned by:

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 Mrs C Hamilton -Trustee

The notes form part of these financial

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are drawn up on the going concern basis which assumes the Trust will continue in operational existence for the foreseeable future; taken to be 12 months from the signing of the financial statements. The Trustees have given due consideration to the working capital and cash flow requirements of the Trust. The Trustees consider the Trust's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the period. However, the nature of estimation means that actual outcomes could differ from those estimates.

. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Income

All income is recognised in the Statement of Financial Activities once the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants receivable, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance, recognition is deferred and included in creditors and where entitlement arises before income is received the income is accrued.

Intangible income by way of donated facilities and services is recognised as an incoming resource where the provider has incurred a financial cost. The financial cost can usually be reasonably quantified in the instance of an individual or an entity as part of their trade or profession.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the Trust; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received and the value of the incoming resources can be measured with sufficient reliability.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs associated of an indirect nature necessary to support them.

Support costs

Support costs, which are not directly attributable to generating funds or charitable activities, are allocated to those categories based on the appropriate combination of headcount, staff time and transaction volumes.

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020****1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

All assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of an asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Items of equipment are capitalised where the purchase price exceeds £300. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Fixtures and fittings	25%	reducing balance
Computer equipment	25%	reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is not registered for VAT, as the trustees consider the charity's incoming resources are exempt from VAT. VAT is included within the attributable cost under resources expended.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company makes contributions into the personal retirement schemes of certain employees. The contributions payable by the charitable company and staff are deposited in the respective pension schemes within 30 days following the deduction. Once the contributions have been paid, the charity as employer, has no further obligations. The charitable company's contributions are charged to the statement of financial activities in the period to which they relate.

Contributions outstanding at the balance sheet date amounted to £351 (2019 - £nil).

Financial instruments

Financial assets (including cash and debtors) and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets and liabilities are initially measured at transaction price (including transaction costs) and are subsequently remeasured where applicable at amortised cost.

Financial assets include cash, trade debtors and other debtors..

Financial liabilities include trade creditors, other creditors and accruals.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	5,129	4,979
Grants	147,314	49,850
Fund raising events	700	-
Other income	15,044	1,500
Hire of Facilities	720	-
	<u>168,907</u>	<u>56,329</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Wembley Stadium	-	10,000
Baily Thomas	10,000	-
Sported Foundation	3,000	-
Home Office	-	30,000
Community Chest Acton	5,000	-
SSE Wildcats	-	600
Hyde Housing	12,000	9,250
Hyde CT Covid Relief fund	5,000	-
Stonebridge Restart	48,000	-
WNST	15,000	-
GLA LCRF	9,472	-
Street Games Uk	2,230	-
NCIL Reaching Communities	30,000	-
YBF Fun Fit Families	3,612	-
YBF Mental Health	4,000	-
	<u>147,314</u>	<u>49,850</u>

Donations received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Middlesex County MCFA	-	250
KKL Charity	-	250
C&C Builders	1,750	-
Capital City Academy	327	-
PFA	1,000	-
Young Brent Foundation	400	-
St George's	476	-
Just Giving	993	-
Other UK Donation	183	4,479
	<u>5,129</u>	<u>4,979</u>

3. NET INCOME/(EXPENDITURE)

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

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	310	415
Independent examiner	<u>3,000</u>	<u>3,000</u>

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020****4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

5. Investment income

	31.12.20	31.12.19
Deposit account interest	<u>7</u>	<u>7</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Administration	1	1
Coaches	<u>-</u>	<u>-</u>
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds Restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,478	51,850	56,328
Investment Income	<u>7</u>	<u>-</u>	<u>7</u>
Total	4,485	51,850	56,335
 EXPENDITURE ON			
Charitable activities			
Jason Roberts	<u>1,197</u>	<u>41,691</u>	<u>42,888</u>
 NET INCOME/(EXPENDITURE)	3,288	10,159	13,447
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>457</u>	<u>21,504</u>	<u>21,961</u>
 TOTAL FUNDS CARRIED FORWARD	<u>3,745</u>	<u>31,663</u>	<u>35,408</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

8. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2020	<u>850</u>
AMORTISATION	
At 1 January 2020	850
Charge for year	<u>-</u>
At 31 December 2020	<u>850</u>
NET BOOK VALUE	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>1,380</u>	<u>1,773</u>	<u>3,153</u>
DEPRECIATION			
At 1 January 2020	947	964	1,911
Charge for year	<u>108</u>	<u>202</u>	<u>310</u>
At 31 December 2020	<u>1,055</u>	<u>1,166</u>	<u>2,221</u>
NET BOOK VALUE			
At 31 December 2020	<u>325</u>	<u>607</u>	<u>932</u>
At 31 December 2019	<u>433</u>	<u>809</u>	<u>1,242</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other Creditors	(22)	182
Social security and other taxes	206	-
Pension Control	351	(66)
Accruals and deferred income	<u>3,300</u>	<u>6,000</u>
	<u>3,835</u>	<u>6,116</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	3,745	(3,369)	376
	<u>3,745</u>	<u>(3,369)</u>	<u>376</u>
Restricted funds			
Home Office	23,775	(23,775)	-
Wembley Stadium	7,888	(7,888)	-
Baily Thomas	-	5,833	5,833
Community Chest Acton	-	1,670	1,670
Hyde Housing	-	3,334	3,334
Hyde CT Covid Relief Fund	-	4,000	4,000
WNST	-	6,759	6,759
YBF Fun Fit Families	-	1,204	1,204
YBF Mental Health	-	2,667	2,667
NCIL Reaching Communities	-	8,150	8,150
Street Games UK	-	1,115	1,115
Stone Bridge Restart	-	22,000	22,000
GLA LCRF	-	4,735	4,735
	<u>31,663</u>	<u>29,804</u>	<u>61,467</u>
TOTAL FUNDS	<u>35,408</u>	<u>26,435</u>	<u>61,843</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,153	(16,522)	(3,369)
Restricted funds			
Wembley Stadium	-	(7,888)	(7,888)
Home Office	-	(23,775)	(23,775)
Sported Foundation	3,000	(3,000)	-
Baily Thomas	10,000	(4,167)	5,833
Community Chest Acton	5,000	(3,330)	1,670
Hyde Housing	12,000	(8,666)	3,334
Hyde CT Covid Relief Fund	5,000	(1,000)	4,000
WNST	15,000	(8,241)	6,759
YBF Fun Fit Families	3,612	(2,408)	1,204
YBF Mental Health	4,000	(1,333)	2,667
NCIL Reaching Communities	30,000	(21,850)	8,150
Street games Uk	2,230	(1,115)	1,115
Stone Bridge Restart	48,000	(26,000)	22,000
GLA LCRF	9,472	(4,737)	4,735
Other donations	8,447	(8,447)	-
	<u>155,761</u>	<u>(125,957)</u>	<u>29,804</u>
TOTAL FUNDS	<u>168,914</u>	<u>(142,479)</u>	<u>26,435</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
	£	£	£	£
Unrestricted Funds				
General fund	<u>457</u>	<u>3,288</u>	<u>-</u>	<u>3,745</u>
	457	3,288	-	3,745
Restricted Funds				
Home Office	-	23,775	-	23,775
Peter Harrison	3,805	(3,805)	-	-
John Lyons	11,465	(11,465)	-	-
Wembley Stadium	-	7,888	-	7,888
Other donations	<u>6,234</u>	<u>(6,234)</u>	<u>-</u>	<u>-</u>
	21,504	10,159	-	31,663
TOTAL FUNDS	<u>21,961</u>	<u>13,447</u>	<u>-</u>	<u>35,408</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>4,485</u>	<u>(1,197)</u>	<u>3,288</u>
Restricted funds			
Wembley Stadium	10,000	(2,112)	7,888
Middlesex county MCFA	250	(250)	-
KKL Charity	250	(250)	-
Hyde Housing	9,250	(9,250)	-
Home Office	30,000	(6,225)	23,775
Peter Harrison	-	(3,805)	(3,805)
John Lyons	-	(11,465)	(11,465)
Brzee Group Ltd	1,500	(1,500)	-
SSE wildcats	600	(600)	-
Other donations	<u>-</u>	<u>(6,234)</u>	<u>(6,234)</u>
	51,850	(41,691)	10,159
TOTAL FUNDS	<u>56,335</u>	<u>(42,888)</u>	<u>13,447</u>

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. MOVEMENT IN FUNDS - continued**Purposes of unrestricted funds****General funds**

These funds enable the charity to function by meeting obligations in respect of staff costs or similar, compliance and charitable objects.

Purposes of restricted funds

Funds are restricted to cover direct event costs and associated charity support costs, as and when required.

12. RECLASSIFICATIONS AND COMPARATIVE FIGURES

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

14. MATERIAL EVENTS AFTER THE REPORTING DATE

At the date of approval of these financial statements, the world is in the midst of the Covid-19 global pandemic with some countries only now starting to release lockdown measures introduced to contain the spread of the virus. The extent of the global economy is uncertain, but there is an expectation of recessions in economies across the globe. The safety and well-being of the charity staff and service users are the overriding priority. We are also doing all we can to ensure operational continuity. However, there is a certain risk that we will see an adverse impact on the charity sector and its operations. This affected income and cash flow significantly but was mitigated to some extent by additional income generated from Covid -19 support grants from various charities and organisations to help and ensure sufficient operational cash flow remained available. At this point in time, the company trustees' have reviewed the financial forecasts to the end of September 2022, the trustees have concluded that The Jason Roberts Foundation's ability to continue, as a going concern is not significantly affected.

- 15.** The company does not have share capital and is limited by guarantee. Should the company be wound up, all the charity's assets shall be transferred either to another body with objects similar to its own or to another body the objects of which are the promotion of charity and anything incidental or conducive thereto. Members guarantee to contribute to the assets of the charity in the event of winding up. The liability of the members is limited to £1.

THE JASON ROBERTS FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

			31.12.20	31.12.19
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS				
Donations				
Voluntary donations	3,729	1,400	5,129	4,978
Other trading activities				
Other fundraising income	700	-	700	-
Other income	7,997	7,047	15,044	1,500
	<u>12,426</u>	<u>8,447</u>	<u>15,744</u>	<u>1,500</u>
Investment income				
Deposit account interest	7	-	7	7
Charitable activities				
Grants	-	147,314	147,314	49,850
Hire of facilities	720	-	720	-
	<u>720</u>	<u>147,314</u>	<u>148,034</u>	<u>49,850</u>
Total incoming resources	<u>13,153</u>	<u>155,761</u>	<u>168,914</u>	<u>56,335</u>
EXPENDITURE				
Charitable activities				
Project funding cost	-	61,222	61,222	18,133
Hire of venue/pitch	-	13,950	13,950	-
Telephone	-	1,388	1,388	3,040
Postage and stationery	-	511	511	467
Travelling	-	993	993	1,170
Sundries	4,735	-	4,735	245
Subscription	-	443	443	-
Staff training cost	-	2,565	2,565	-
Computer, software & website	-	1,150	1,150	-
Sessional staff	3,943	19,443	23,386	-
Insurance	-	2,592	2,592	2,503
Management fees	-	9,863	9,863	3,922
Repairs, renewals & maintenance	-	35	35	-
Advertising	-	1,100	1,100	487
Donation	-	-	-	216
Amortisation of intangible fixed assets	-	-	-	-
Depreciation of tangible fixed assets	310	-	310	415
	<u>8,988</u>	<u>115,255</u>	<u>124,243</u>	<u>30,598</u>
Support costs				
Management				
Wages	-	7,523	7,523	5,833
Pensions	-	179	179	86
Consultancy fees	7,186	-	7,186	-
Legal/Professional fees	-	-	-	2,850
Entertainment	148	-	148	-
	<u>7,334</u>	<u>7,702</u>	<u>15,036</u>	<u>8,769</u>

This page does not form part of the statutory financial statements

THE JASON ROBERTS FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Finance				
Bank charges	200	-	200	129
	<u>200</u>	<u>-</u>	<u>200</u>	<u>129</u>
Governance Costs				
Accountancy fees	-	3,000	3,000	3,242
Statutory penalties	-	-	-	150
	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,392</u>
Total resources expended	16,522	125,957	142,479	42,888
	<u></u>	<u></u>	<u></u>	<u></u>
Net income/(expenditure)	<u>(3,369)</u>	<u>29,804</u>	<u>26,435</u>	<u>13,447</u>