

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

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR**

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

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
99 Church St  
Rickmansworth  
WD3 1JJ

**THE JASON ROBERTS FOUNDATION**  
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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**THE JASON ROBERTS FOUNDATION**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>TRUSTEES</b>	Mrs C Hamilton (Trustee) Mr K Robert (Treasurer) Mr J A D Roberts (Chair) Miss J Tongue (Trustee) Mr D Regis (Trustee)
<b>COMPANY SECRETARY</b>	Ms V Roberts
<b>CHIEF EXECUTIVE OFFICER</b>	Mr O Roberts
<b>REGISTERED OFFICE</b>	The Pavilion Stonebridge Recreation Ground Hillside London NW10 8LW
<b>REGISTERED COMPANY NUMBER</b>	06035141 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1118887 (England and Wales)
<b>INDEPENDENT EXAMINER</b>	Cox Costello & Horne Chartered Accountants and Tax Advisors 99 Church St Rickmansworth WD3 1JJ
<b>PRINCIPAL BANKER</b>	National Westminster Bank 72-74 High Street Watford Herts Depot Code 040 WD17 2GZ
<b>WEBSITE</b>	<a href="http://www.jasonrobertsfoundation.com">www.jasonrobertsfoundation.com</a>

## THE JASON ROBERTS FOUNDATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

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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 31 December 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 2019). (the Charity SORP). The trustees confirm that the finance statements: Have been prepared in accordance with the accounting policies set out in the notes to the financial statements Comply with the provisions of the charity's governing document Comply with the Companies Act 2006 and the Charity SORP.

## OBJECTIVES AND ACTIVITIES

### 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.

The Jason Roberts Foundation (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 (WHO) 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 2022**

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#### **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.

##### **Update to COVID-19 Pandemic**

Although WHO announced the end of the emergency phase of COVID-19 in May 2023, due to the continually evolving and changing situation regarding COVID-19 and variants of the disease, the Organization continues to coordinate the global response.

JRF continue to monitor the situation via dedicated Government channels, and will respond accordingly to any changes to guidance and procedures announced by the Government. Any changes to guidance are reflected in the approach JRF takes in their delivery model and well as being reflected in the separate Covid-19 procedures and current Risk Assessment for guidance on Health & Safety and safeguarding procedures relating directly to the Covid-19 pandemic

##### **Charitable activities - Our key achievements 2021/2022**

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

- KCC Architects commissioned JRF to deliver a sports programme on the St Raphael's Estate.
- The PFA Charity and Eversleigh LLP supported JRF's Inspire to Achieve Heritage Project with match funding and sponsorship of events respectively.
- C&C Builders continued to support JRF's work in the community with monthly donations.
- Bakkavor Foods London held their second fundraising Cricket Day at Bridgestone Arena and quadrupled the amount raised in Year 1.
- London Sport funded a project to bring Boxing and Urban Golf to young JRF participants.
- Back to Movement by Track Academy funded a year-long Golf in the Community and a Youth Club for young people, the Youth Zone.
- Higher Potential, a local organisation, partnered with JRF to deliver an Arts & Crafts project throughout the summer.
- Young Brent Foundation and One Flow One Brent (OFOB) funded various initiatives including JRF's Passport 2 Success Career Pathways project, as well as supporting the school holiday programmes.
- Hyde Housing continued to support JRF with funding to deliver structured sports and mentoring programmes for young people.
- Brent Council's Greener Neighbourhoods, CO2Go, and Quintain Property Developers all funded different Climate Projects.
- Brent Council through NCIL You Decide funded JRF's new year-long Inclusive Communities project to support the local SEND community.
- Brent Health Matters through You Decide funded the 'Our Time Zone' project, a 9-month sports, health, and social club for adults.
- The final instalments for JRF's Reaching Communities and Building Communities were received in 2022. The Reaching Communities project completed during the first quarter and Building Communities continued through to 2023.

##### **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 2022

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#### FINANCIAL REVIEW

##### Financial position

The deficit at the end for the reporting year was £9,823 (2021 – surplus £14,894).

Incoming resources were £198,037 (2021 - £262,154).

Outgoing resources were £207,860 (2021 - £247,260).

Net assets were £69,914 (2021 - £76,737).

##### 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 two 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.

The following relates to the level of unrestricted 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 2022**

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#### **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, as well as recruiting two Youth Trustees. 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 2022**

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**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.

Approved by order of the board of trustees on 26 September 2023  
.....and signed on its behalf by:

DocuSigned by:  
  
.....014C5DB2B0A3490.....  
Miss J Tongue - Trustee

## THE JASON ROBERTS FOUNDATION

### STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022

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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 trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of The Jason Roberts Foundation ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements to be reached.

DocuSigned by:

*Cox Costello & Horne*

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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 Denbigh Street

London

SW1V 2ER

27 September 2023

Date: .....

## THE JASON ROBERTS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022

				31.12.22	31.12.21
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Donations	2	18,577	480	19,057	64,111
Charitable income	3	9,541	169,096	178,637	192,734
Sundry income		-	-	-	5,308
Deposit account interest		<u>343</u>	<u>-</u>	<u>343</u>	<u>1</u>
<b>Total</b>		<b>28,461</b>	<b>169,576</b>	<b>198,037</b>	<b>262,154</b>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	<b>4</b>	<b><u>(38,284)</u></b>	<b><u>(169,576)</u></b>	<b><u>(207,860)</u></b>	<b><u>(247,260)</u></b>
 <b>NET INCOME</b>		<b>(9,823)</b>	<b>-</b>	<b>(9,823)</b>	<b>14894</b>
<b>Transfers Between funds</b>	<b>14</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net movement in funds</b>		<b>(9,823)</b>	<b>-</b>	<b>(9,823)</b>	<b>14,894</b>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>76,737</b>	<b>-</b>	<b>76,737</b>	<b>61,843</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>66,914</u></b>	<b><u>-</u></b>	<b><u>66,914</u></b>	<b><u>76,737</u></b>

The notes form part of these financial statements

## THE JASON ROBERTS FOUNDATION

BALANCE SHEET  
AT 31 DECEMBER 2022

				31.12.22	31.12.21
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	<u>16,523</u>	-	<u>16,523</u>	<u>20,965</u>
		<b>16,523</b>	-	<b>16,523</b>	20,965
<b>CURRENT ASSETS</b>					
Debtors	11	43,240	-	43,240	47,375
Cash at bank		<u>15,953</u>	<u>213,027</u>	<u>228,980</u>	<u>144,806</u>
		<b>59,193</b>	<b>213,027</b>	<b>272,220</b>	192,181
<b>CREDITORS</b>					
Amounts falling due within one year	12	(8,801)	(213,027)	(221,827)	(136,409)
<b>NET CURRENT ASSETS</b>		<u>50,391</u>	-	<u>50,391</u>	<u>76,737</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>66,914</b></u>	<u>-</u>	<u><b>66,914</b></u>	<u>76,737</u>
<b>FUNDS</b>					
Unrestricted funds	14			<b>66,914</b>	76,737
Restricted funds	14			<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u><b>66,914</b></u>	<u>76,737</u>

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

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

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

26 September 2023

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

DocuSigned by:

*Joanna Tongue*  
014050B2B0A3490  
Miss J Tongue - Trustee

The notes form part of these financial

## THE JASON ROBERTS FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 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 charity 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 charity. The Trustees consider the charity'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.

That a Statement of Cash Flows has not been presented as the Charity has incoming resources of less than £500,000.

##### **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.

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

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.

##### **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 2022****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. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Furniture	25%	reducing balance
Computer equipment	25%	reducing balance
Motor vehicle	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 charges to the statement of financial activities in the period to which they relate.

Contributions outstanding at the balance sheet date amounted to £89: (2021 £89).

**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 and other creditors.

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. Donations received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
FARE Network BLM	-	835
GLA LCER Fund - Return to Play project	-	499
KC Architects Donation	7,500	22,000
Leeta Segalov GoFundMe Tennis donations	-	5,235
LB Brent - Metroland Cultures LBoC	-	1,125
LB Brent Mayor of Brent Charitable Fund	-	20,290
LB Brent - Covid-19 vaccination Health Event	-	550
Wasted Talent Ltd	-	650
Ackroyd & Associates	-	1,750
London Newcastle	-	1,500
Avanton Ltd	-	1,500
C&C Builders	3000	3,000
Quintain Property Developers	750	-
PFA	-	265
Young Brent Foundation	-	360
Sister Ltd	500	-
Just Giving	-	6
Charles ML	800	-
Bakkavor Foods	2,618	-
AdHoc Films	250	-
Eversleigh LLP	1,550	-
Higgins Construction	260	-
Other UK Donation	1,829	4,546
<b>Total Funds</b>	<b>19,057</b>	<b>64,111</b>
Unrestricted Funds	18,577	34,856
Restricted Funds	480	29,255

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 3. Charitable income received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
National Lottery Heritage Fund - Heritage Project	17,381	8,695
London Sport	4,970	-
Track academy – Gold Project	8,110	-
Track Academy – Youth Zone	7,500	-
Young Brent Foundation – OFOB	23,075	6,500
Higher Potential	1,110	-
CAF Resilience Fund	-	10,340
ESC Lottery Fund - Sport England Euro Legacy	-	9,650
LB Brent - Edward Harvist Fund	-	5,000
LB Brent - Match funding for Higgins Construction	-	1,000
London Sport - Boxing & Golf Project	-	4,970
LCER Fund - City Bridge Trust	-	9,900
Hyde Housing	15,000	10,000
Start Easy	700	-
Higgins Construction- Higgins project	-	10,000
Hire of facilities	2,950	4,710
Go Green League	5,484	-
PFA Charity	5,000	-
LB Brent -BHM Our Time zone project	1,707	-
LB Brent -NCIL Inclusive Communities	3,397	-
LB Brent -NCIL Reaching Communities	21,203	30,000
LB Brent -NCIL Building Communities	40,114	39,722
NCIL Connect Brent	650	42,197
LB Brent -Youth Ambassadors Climate Project	3,750	-
Brent Council	5,800	-
Football Tournament	4,070	-
Tennis Programme	3,590	-
Fund Raising Event	3,076	-
<b>Total Funds</b>	<b><u>178,637</u></b>	<b><u>192,734</u></b>
Unrestricted Funds	9,541	4,410
Restricted Funds	169,096	188,324

Contractual income/Grants received from YBF OFOB Passport to Success £5,985 (2021: £nil), Go Green League £4,316 (2021: £nil), Higher Potential £390 (2021: £nil), LB Brent Council CO2Go £2,037 (2021: £nil), National Lottery Heritage Fund - Heritage Project £22,164 (2021: £18,105), LB Brent BHM Our Time Zone £7,472 (2021: £nil), LB Brent Council Inclusive Communities £18,521.26 (2021: £nil), LB Brent - NCIL Connect Brent £152,141 (2021: £97,803), Hyde Housing Associates £nil (2021: £10,000), PFA Charity £nil (2021: £5,000) included within the deferred income.

## 4. Charitable Activities costs

	Direct cost	Support cost (see note 5)	Totals
	£	£	£
Charitable activities costs	<u>173,831</u>	<u>34,029</u>	<u>207,860</u>

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Restricted	31.12.2022 Total	31.12.2021 Total
	£	£	£	£
Project funding cost	-	32,379	32,379	38,817
Hire of venue/pitch	-	12,495	12,495	17,528
Telephone	-	1,607	1,607	2,463
Postage and stationery	-	1,819	1,819	597
Travelling	5,536	-	5,536	2,288
Sundries	799	-	799	775
Subscription	83	-	83	2,344
Staff training cost	2,427	-	2,427	1,339
Computer, software & website	1,363	-	1,363	376
Sessional staff	-	60,845	60,845	63,340
Insurance	4,49	4,037	4,486	4,159
Management fees	9,102	26,009	35,111	29,885
Repairs, renewals & maintenance	78	-	78	823
Advertising	2,814	5,225	8,039	9,355
Motor expenses	-	-	-	165
Office expenses	1,256	-	1,256	-
Depreciation of tangible fixed assets	5,508	-	5,508	6,988
	<u>29,415</u>	<u>144,416</u>	<u>173,831</u>	<u>181,222</u>

## 5. Support costs

	Management	Finance	Governance	Totals
	£	£	£	£
Support costs	<u>29,959</u>	<u>569</u>	<u>3,500</u>	<u>34,028</u>

Support costs, included in the above, are as follows:

## Management

	Unrestricted	Restricted	31.12.2022 Total	31.12.2021 Total
	£	£	£	£
Wages	-	-	-	22,570
Social security	-	-	-	2,202
Pensions	-	-	-	537
Administration cost	4,591	13,774	18,365	19,605
Consultancy fees	-	11,386	11,386	13,651
Legal/Professional fees	40	-	40	3,080
Entertainment	168	-	-	-
	<u>4,799</u>	<u>25,160</u>	<u>29,959</u>	<u>61,645</u>

## Finance

	Unrestricted	Restricted	31.12.2022 Total	31.12.2021 Total
	£	£	£	£
Bank charges	<u>569</u>	-	<u>569</u>	1,093
	<u>569</u>	-	<u>569</u>	<u>1,093</u>

**THE JASON ROBERTS FOUNDATION****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Governance Costs</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Independent examiner fees	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,300</u>
	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>3,300</u>

**6. NET INCOME**

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

	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>5,508</u>	<u>6,988</u>
Independent examiner fees	<u>3,500</u>	<u>3,300</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**8. STAFF COSTS**

	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Wages and salaries	-	22,570
Social security costs	-	2,202
Other pension costs	<u>-</u>	<u>537</u>
	<u>-</u>	<u>25,309</u>

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

	<b>31.12.22</b>	<b>31.12.21</b>
Administration	<u>0</u>	<u>1</u>

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

The key management of the charity is the Chief Executive Officer. The total benefits of the key management of the charity were £35,111 (2021: £55,193).

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME FROM</b>			
Donations	34,856	29,255	64,111
Charitable income	4,410	188,324	192,734
Other trading activities	-	-	-
Sundry income	210	5,098	5,308
Deposit account interest	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<b>39,477</b>	<b>222,677</b>	<b>262,154</b>
<b>EXPENDITURE ON</b>			
Charitable activities	<u>(24,583)</u>	<u>(222,677)</u>	<u>(247,260)</u>
<b>NET INCOME</b>	<b>14,894</b>	<b>-</b>	<b>14,894</b>
Transfers Between funds	<u>61,467</u>	<u>(61,467)</u>	<u>-</u>
Net movement in funds	76,361	(61,467)	14,894
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>376</u>	<u>61,467</u>	<u>61,843</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>76,737</u></b>	<b><u>-</u></b>	<b><u>76,737</u></b>

## 10. TANGIBLE FIXED ASSETS

	Motor vehicle £	Furniture £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	19,500	7,366	3,309	30,175
Additions	<u>-</u>	<u>-</u>	<u>1,066</u>	<u>1,066</u>
At 31 December 2022	<u>19,500</u>	<u>7,366</u>	<u>4,375</u>	<u>31,241</u>
<b>DEPRECIATION</b>				
At 1 January 2022	4875	2,633	1,702	9,210
Charge for year	<u>3656</u>	<u>1,183</u>	<u>669</u>	<u>5,508</u>
At 31 December 2022	<u>8,531</u>	<u>3,816</u>	<u>2371</u>	<u>14,718</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>10,969</u>	<u>3,550</u>	<u>2,004</u>	<u>16,523</u>
At 31 December 2021	<u>14,625</u>	<u>4,733</u>	<u>1,607</u>	<u>20,965</u>

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	43,240	42,353
Accrued income	-	5,022
	<u>43,240</u>	<u>47,375</u>

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	2,000	2,201
Accruals	6,800	3,300
Deferred income	<u>213,027</u>	<u>130,908</u>
	<u>221,827</u>	<u>132,659</u>

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	31.12.22 Total Funds £	31.12.21 Total Funds £
Fixed Assets	16,523	-	16,523	20,965
Current Assets	59,191	213,027	272,218	192,181
Current Liabilities	<u>(8,800)</u>	<u>(213,027)</u>	<u>(221,827)</u>	<u>(136,409)</u>
	<u>66,914</u>	<u>-</u>	<u>66,914</u>	<u>76,737</u>

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 14. MOVEMENT IN FUNDS

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	20,961	(35,569)	(14,608)
KCC Architects	<u>7,500</u>	<u>(2,715)</u>	<u>4,785</u>
	28,461	(38,284)	(9,823)
<b>Restricted funds</b>			
London Sport	4,970	(4,970)	-
Track Academy - Golf project	8,110	(8,110)	-
Track Academy - Youth zone	7,500	(7,500)	-
Hyde Housing	15,000	(15,000)	-
Young Brent Foundation - summer	18,375	(18,375)	-
Young Brent Foundation - October	3,485	(3,485)	-
Young Brent Foundation - Passport 2 success	1,215	(1,215)	-
Higher Potential	1,110	(1,110)	-
National Lottery Heritage Fund	17,381	(17,381)	-
Start Easy	700	(700)	-
Tennis Programme	3,590	(3,590)	-
Football Tournament	555	(555)	-
Other Donations	480	(480)	-
Go green league	5,484	(5,484)	-
Brent Council - Reaching communities	21,203	(21,203)	-
Brent Council - BHM Our Time Zone Project	1,708	(1,708)	-
Brent Council NCIL Inclusive Communities	3,397	(3,397)	-
Brent Council - NCIL connect (canopy)	650	(650)	-
Brent Council - Payment for CO2Go Climate Programme	-	-	-
Brent Council - NCIL building communities	40,114	(40,114)	-
Brent Council - Youth Ambassadors Climate Project	3,750	(3,750)	-
Brent Council - Climate Football	1,430	(1,430)	-
Brent Council - BHM Diabetes Event	600	(600)	-
Brent Council - You Decide Event	1,520	(1,520)	-
Brent Council - Tennis Programme	1,000	(1,000)	-
Brent Council - Flower Arranging Sessions	600	(600)	-
Brent Council - Sports All Day	650	(650)	-
PFA Charity	<u>5,000</u>	<u>(5,000)</u>	-
	169,576	(169,576)	-
<b>TOTAL FUNDS</b>	<u>198,037</u>	<u>(207,860)</u>	<u>(9,823)</u>

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 14. MOVEMENT IN FUNDS – Continued

## Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted Funds</b>				
General funds	376	14,894	19,270	34,540
Designated fund-Fording Bridge	-	-	42,197	42,197
	376	14,894	61,467	76,737
<b>Restricted Funds</b>				
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)	-	-
LB Brent - NCIL Connect Brent	-	42,197	(42,197)	-
KC Architects Donation	-	19,270	(19,270)	-
	61,467	-	(61,467)	-
<b>TOTAL FUNDS</b>	<b>61,843</b>	<b>14,894</b>	<b>-</b>	<b>76,737</b>

## THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,477	(24,583)	14,894
<b>Restricted funds</b>			
CAF Resilience Fund	10,340	(10,340)	-
ESC Lottery Fund - Sport England Euro Legacy	9,650	(9,650)	-
Higgins Construction- Higgins project	10,000	(10,000)	-
Hyde Housing Associates	10,000	(10,000)	-
KC Architects Donation	20,000	(730)	19,270
LB Brent - Edward Harvist Fund	5,000	(5,000)	-
LB Brent - Match funding for Higgins Construction Grant	1,000	(1,000)	-
LB Brent - Metroland Cultures LBoC	1,125	(1,125)	-
LB Brent - NCIL Connect Brent	42,197	-	42,197
LB Brent NCIL Reaching Communities	30,000	(69,772)	-
LB Brent NCIL Building Communities	39,772	(39,772)	-
LCER Fund - City Bridge Trust	9,900	(9,900)	-
Leeta Segalov GoFundMe Tennis donations	5,236	(5,236)	-
London Sport - Boxing & Golf Project	4,970	(4,970)	-
National Lottery Heritage Fund - Heritage Project	8,695	(8,695)	-
Young Brent Foundation - OFOB	6,500	(6,500)	-
Sundry donations	8,292	(8,292)	-
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)
	222,677	(222,677)	-
<b>TOTAL FUNDS</b>	<b>262,154</b>	<b>(247,260)</b>	<b>14,894</b>

**THE JASON ROBERTS FOUNDATION****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 DECEMBER 2022****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.

**Designated funds**

Designated funds comprise restricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

**Transfers between funds**

During the year a transfer made between general fund to Tangible fixed asset £1,066 (2021: £7,752) in accordance with the reserves policy.

During the year a transfer made between general fund to Tangible fixed assets £nil (2021: £19,270).

During the year transfer made between restricted funds to designated funds in the amount of £nil (2021: £42,197) to cover the deposit paid on the project cost in the 2022/23 financial year.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**16. DEFERRED INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Balance as at 1 <sup>st</sup> January	<b>130,908</b>	-
Amount released to income in the year	<b>(130,908)</b>	-
Amount deferred in the year	<b><u>213,027</u></b>	<b><u>130,908</u></b>
	<b><u>213,027</u></b>	<b><u>130,908</u></b>

Deferred income represents funding received from YBF OFOB Passport to Success £5,985 (2021: £nil), Go Green League £4,316 (2021: £nil), Higher Potential £390 (2021: £nil), LB Brent Council CO2Go £2,037 (2021: £nil), National Lottery Heritage Fund - Heritage Project £22,164 (2021: £18,105), LB Brent BHM Our Time Zone £7,472 (2021: £nil), LB Brent Council Inclusive Communities £18,521 (2021: £nil), LB Brent - NCIL Connect Brent £152,141 (2021: £97,803), Hyde Housing Associates £nil (2021: £10,000), PFA Charity £nil (2021: £5,000). Deferred income comprises of funds which relate to projects and/or programmes to be expended during the 2023 financial year.

**17. 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.

**18. SHARE CAPITAL**

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 2022

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations</b>				
Donations	18,577	480	19,057	64,111
<b>Charitable income</b>				
Grants and Contractual income	9,541	169,096	178,637	188,024
Hire of facilities	-	-	-	4,710
	28,118	169,576	197,694	193,034
<b>Investment income</b>				
Deposit account interest	343	-	343	1
<b>Other trading activities</b>				
Other fundraising income	-	-	-	-
Other income	-	-	-	5,308
	343	-	343	5,308
<b>Total incoming resources</b>	<b>28,461</b>	<b>169,576</b>	<b>198,037</b>	<b>262,154</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Project funding cost	-	32,379	32,379	38,817
Hire of venue/pitch	-	12,495	12,495	17,528
Telephone	-	1,607	1,607	2,463
Postage and stationery	-	1,819	1,819	597
Travelling	5,536	-	5,536	2,288
Sundries	799	-	799	775
Subscription	83	-	83	2,344
Staff training cost	2,427	-	2,427	1,339
Computer, software & website	1,363	-	1,363	376
Sessional staff	-	60,845	60,845	63,340
Insurance	449	4,037	4,486	4,159
Management fees	9,102	26,009	35,111	29,885
Repairs, renewals & maintenance	78	-	78	823
Advertising	2,814	5,225	8,039	9,335
Motor expenses	-	-	-	165
Office expenses	1,256	-	1,256	-
Depreciation of tangible fixed assets	5,508	-	5,508	6,988
	29,415	144,416	173,831	181,222
<b>Support costs</b>				
<b>Management</b>				
Wages	-	-	-	22,570
Social security	-	-	-	2,202
Pensions	-	-	-	537
Administration cost	4,591	13,774	18,365	19,605
Consultancy fees	-	11,386	11,386	13,651
Legal/Professional fees	40	-	40	3,080
Entertainment	168	-	168	-
	4,799	25,160	29,959	61,645

**THE JASON ROBERTS FOUNDATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>31.12.22 Total funds</b>	<b>31.12.21 Total funds</b>
<b>Finance</b>				
Bank charges	<b>569</b>	-	<b>569</b>	1,093
	<b>569</b>	-	<b>569</b>	1,093
			-	
<b>Governance Costs</b>				
Independent examiner fees	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	2,300
Auditors' remuneration- Other services	-	-	-	1,000
	<b>3,500</b>	-	<b>3,500</b>	3,300
<b>Total resources expended</b>	<b>38,284</b>	<b>169,576</b>	<b>207,860</b>	247,260
<b>Net income/(expenditure)</b>	<b>(9,823)</b>	-	<b>(9,823)</b>	26,435