

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 2023
FOR**

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

Cox Costello & Horne
Chartered Accountants and Tax Advisors
99 Church Street
Rickmansworth
HA6 2HJ

THE JASON ROBERTS FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2023

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THE JASON ROBERTS FOUNDATION
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

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
CHIEF EXECUTIVE OFFICER	Mr O Roberts
REGISTERED OFFICE	The Pavilion Stonebridge Recreation Ground Hillside London NW10 8LW
REGISTERED COMPANY NUMBER	06035141 (England and Wales)
REGISTERED CHARITY NUMBER	1118887 (England and Wales)
INDEPENDENT EXAMINER	Cox Costello & Horne Chartered Accountants and Tax Advisors 99 Church St Rickmansworth WD3 1JJ
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 2023

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 2023. 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

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.

THE JASON ROBERTS FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Our key achievements 2022/2023

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

RESTRICTED FUNDS

- Locality provided a grant for a new 'Positive Futures' project supporting young people with career advice and financial literacy.
- Hyde Charitable Trust gave a grant for a new 'This Girl Can' project supporting adolescent girls to engage in sports provision and physical activity.
- Young Brent Foundation and One Flow One Brent continued to support our 'Passport 2 Success' Real Talk project as well as school holiday programmes throughout the year.
- Start Easy supported provision of some Tennis lessons.
- Hyde Housing Association provided the first instalment of a 3-year grant for our 'JRF in the Community' project supporting residents of all ages.
- The final instalments were received from Brent Council for Greener Neighbourhoods and NCIL Inclusive Communities, and the National Lottery Heritage Fund for our 'Inspire 2 Achieve' project.
- Hillside Trust, Hyde Housing Association, Glencar Construction, the Football Association, and Brent Council all supported a range of community climate initiatives, and events including the Brazilian Community Fun Day, and a range of health events.
- Track Academy provided continued funding (under a new Grant round) to support our 'Youth Zone' and 'Golf in the Community' projects for a further year.
- Alphatrack Systems sponsored part of our Summer school holiday programme.
- Wembley Nation Stadium Trust (WNST) selected JRF as one of their 'Anchor organisations' in Brent and we received the first two instalments of a 2-year grant.
- Brent Council through the Mayor's Office for Policing and Crime (MOPAC) provided a grant for sports delivery and mentoring for young people in the Youth Justice Service.
- The Professional Footballers Association (PFA) gave an unrestricted donation to support our heritage project which engages with ex-professional footballers.
- Fordingbridge gave a partial refund of the deposit paid after deducting their costs for work undertaken to date, as we have not yet been able to proceed with the canopy works under the NCIL Connect Brent project.
- Brent Council provided a grant to facilitate football sessions for refugees living locally.
- Middlesex County FA paid the first of three instalments for a new 'Just Play' programme supporting local people living with dementia.
- Edward Harvist Trust Fund gave a grant to purchase equipment to support community events and activities.
- Wates Family provided match funding for a fundraising initiative undertaken by Wates staff for the benefit of JRF.
- Quintain Ltd funded a new 'My Voice Matters' project.
- Bailey Acquisition – Quintain – paid for the provision and installation of 'Inspire 2 Achieve' Heritage panels at the Pavilion Community Centre and they also sponsored a large Health Event held at BOXPARK Wembley.
- Horn Stars supported 'Stonebridge Huddle' CPD Coaching courses held throughout the year.
- Forest Utd sponsored the 'Go Green Climate League'.
- We received sponsorship for a Caribbean Team entry into a global Walking Football Tournament, the first time the Caribbean has entered the tournament.

UNRESTRICTED FUNDS

- Bakkavor Meals London held their 2nd Cricket Day fundraising initiative, and all donations made were subsequently donated to JRF.
- C&C Builders continued their monthly donations throughout the year.

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 2023

FINANCIAL REVIEW

Financial position

The deficit at the end for the reporting year was £36,960 (2022 – £9,823).

Incoming resources were £200,478 (2022 - £198,037).

Outgoing resources were £237,438 (2022 - £207,860).

Net current assets were £29,954 (2022 - £69,914).

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 2023

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:

Jason Roberts, MBE resigned as Chair of the Foundation effective from the 6th June 2023 and will be referred to as the Founder and Patron.

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. We are in the process of recruiting our first Youth Trustee and will continue to identify a further suitable candidate. 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 2023

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.

28 October 2024

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

DocuSigned by:

.....014C3DB2B0A3490.....
Miss J Tongue - Trustee

THE JASON ROBERTS FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 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
99 Church Street
Rickmansworth
WD3 1JJ

28 October 2024

Date:

THE JASON ROBERTS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

				31.12.23	31.12.22
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME FROM					
Donations	2	22,327	16,978	39,305	19,057
Charitable income	3	6,003	153,035	159,038	178,637
Sundry income		-	-	-	0
Deposit account interest		<u>2,135</u>	<u>-</u>	<u>2,135</u>	<u>343</u>
Total		30,465	170,013	200,478	198,037
 EXPENDITURE ON					
Charitable activities	4	<u>(67,425)</u>	<u>(170,013)</u>	<u>(237,438)</u>	<u>(207,860)</u>
 NET INCOME		(36,960)	-	(36,960)	(9,823)
Transfers Between funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(36,960)	-	(36,960)	(9,823)
 RECONCILIATION OF FUNDS					
Total funds brought forward		66,914	-	66,914	76,737
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>29,954</u>	<u>-</u>	<u>29,954</u>	<u>66,914</u>

The notes form part of these financial statements

THE JASON ROBERTS FOUNDATION

BALANCE SHEET
AT 31 DECEMBER 2023

				31.12.23	31.12.22
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	10	<u>18,609</u>	-	<u>18,609</u>	<u>16,523</u>
		18,609	-	18,609	16,523
CURRENT ASSETS					
Debtors	11	4,752	8,355	13,107	43,240
Cash at bank		<u>10,392</u>	<u>203,185</u>	<u>213,577</u>	<u>228,980</u>
		15,144	211,540	226,684	272,220
CREDITORS					
Amounts falling due within one year	12	(3,800)	(211,540)	(215,340)	(221,827)
NET CURRENT ASSETS		11,344	-	11,344	50,391
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,954</u>	-	<u>29,954</u>	<u>66,914</u>
FUNDS					
Unrestricted funds	14			29,954	66,914
Restricted funds	14			-	-
TOTAL FUNDS				<u>29,954</u>	<u>66,914</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

28 October 2024

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

DocuSigned by:

Joanna Tongue

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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 2023

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 2023****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 £Nil: (2022: £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 2023

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

	31.12.23	31.12.22
	£	£
KC Architects Donation	-	7,500
C&C Builders	3,000	3,000
Quintain Property Developers	-	750
PFA	10,700	-
Young Brent Foundation	240	-
Sister Ltd	-	500
Union Jax	500	-
Faiths Forum	200	-
Hillside Trust	828	-
Hyde Housing Association	525	-
Theophilus Burne	1,897	-
Charles ML	-	800
Bakkavor Foods	7,787	2,618
AdHoc Films	-	250
Eversleigh LLP	-	1,550
Higgins Construction	-	260
Other UK Donations	<u>13,628</u>	<u>1,829</u>
Total Funds	<u>39,305</u>	<u>19,057</u>
Unrestricted Funds	22,327	18,577
Restricted Funds	16,978	480

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

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

	31.12.23	31.12.22
	£	£
National Lottery Heritage Fund - Heritage Project	27,524	17,381
Locality	5,000	-
Wembley National Stadium Trust	7,500	-
WNST	2,057	-
Middlesex County FA	715	-
London Sport	-	4,970
Track academy – Gold Project	4,990	8,110
Track Academy – Youth Zone	4,940	7,500
Young Brent Foundation – OFOB	22,534	23,075
Higher Potential	1,890	1,110
Edward Harvest Fund	4,977	-
Hyde Housing	18,239	15,000
Hyde Charitable Trust	4,000	-
Alphatrack Systems	5,400	-
Bailey Acquisition	6,378	-
Glencar Construction	352	-
Hornstars	4,800	-
Forrest United Go Green	500	-
Start Easy	1,500	700
Hire of facilities	1,735	2,950
Go Green League	4,316	5,484
PFA Charity	-	5,000
Brent Council	23,689	70,821
Football Tournament	-	4,070
Wates Family	1,754	-
Tennis Program	-	3,590
Fund Raising Event	4,249	3,076
Total Funds	159,038	178,637
Unrestricted Funds	6,003	9,541
Restricted Funds	153,035	169,096

Contractual income/Grants received from Brent Council - NCIL Connect Brent £190,629 (2022: £152,141), Hyde Housing Associates £8,755 (2022: £nil), Brent Council – MOPAC £6067 (2022: £nil), Glencar Construction £648 (2022: £nil), Quintain Limited £4,500 (2022: £nil), Middlesex County FA £940 (2022: £nil) YBF OFOB Passport to Success £nil (2022: £5,985), Go Green League £nil (2022: £4,316), Higher Potential £nil (2022: £390), Brent Council - CO2Go £nil (2022: £2,037), National Lottery Heritage Fund - Heritage Project £nil (2021: £22,164), Brent Council - BHM Our Time Zone £nil (2022: £7,472), Brent Council - Inclusive Communities £nil (2022: £18,521), included within the deferred income.

4. Charitable Activities costs

	Direct cost	Support cost (see note 5)	Totals
	£	£	£
Charitable activities costs	192,637	44,802	237,438

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted	Restricted	31.12.2023 Total	31.12.2022 Total
	£	£	£	£
Project funding cost	-	54,586	54,586	32,379
Hire of venue/pitch	11,182	4,186	15,368	12,495
Telephone	2,236	-	2,236	1,607
Postage and stationery	187	-	187	1,819
Travelling	4,690	-	4,690	5,536
Sundries	670	-	670	799
Subscription	153	-	153	83
Staff training cost	2,588	-	2,588	2,427
Computer, software & website	988	-	988	1,363
Sessional staff	-	67,180	67,180	60,845
Insurance	3,160	-	3,160	4,486
Management fees	9,870	14,069	23,939	35,111
Repairs, renewals & maintenance	-	-	-	78
Advertising	5,199	-	5,199	8,039
Motor expenses	5,789	-	5,789	-
Office expenses	1,220	-	1,220	1,256
Depreciation of tangible fixed assets	4,684	-	4,684	5,508
	<u>52,616</u>	<u>140,021</u>	<u>192,637</u>	<u>173,831</u>

5. Support costs

	Management	Finance	Governance	Totals
	£	£	£	£
Support costs	<u>40,232</u>	<u>670</u>	<u>3,900</u>	<u>44,802</u>

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

Management

	Unrestricted	Restricted	31.12.2023 Total	31.12.2022 Total
	£	£	£	£
Administration cost	10,240	14,142	24,352	18,365
Consultancy fees	-	15,880	15,880	11,386
Legal/Professional fees	-	-	-	40
Entertainment	-	-	-	168
	<u>10,240</u>	<u>29,992</u>	<u>40,232</u>	<u>29,959</u>

Finance

	Unrestricted	Restricted	31.12.2023 Total	31.12.2022 Total
	£	£	£	£
Bank charges	670	-	670	569
	<u>670</u>	<u>-</u>	<u>670</u>	<u>569</u>

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023**

Governance Costs	Unrestricted	Restricted	31.12.2023	31.12.2022
	£	£	Total	Total
	£	£	£	£
Independent examiner fees	<u>3,900</u>	<u>-</u>	<u>3,900</u>	<u>3,500</u>
	<u>3,900</u>	<u>-</u>	<u>3,900</u>	<u>3,500</u>

6. NET INCOME

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

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>4,684</u>	<u>4,684</u>
Independent examiner fees	<u>3,900</u>	<u>3,900</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

8. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

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

	31.12.23	31.12.22
Administration	<u>0</u>	<u>0</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 £23,939 (2022: £35,111).

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	18,577	480	19,057
Charitable income	9,541	169,096	178,637
Sundry income	-	-	-
Deposit account interest	<u>343</u>	<u>-</u>	<u>343</u>
Total	28,461	169,576	198,037
EXPENDITURE ON			
Charitable activities	<u>(38,284)</u>	<u>(169,576)</u>	<u>(207,860)</u>
NET INCOME	(9,823)	-	(9,823)
Transfers Between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	(9,823)	-	(9,823)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>76,737</u>	<u>-</u>	<u>76,737</u>
TOTAL FUNDS CARRIED FORWARD	<u>66,914</u>	<u>-</u>	<u>66,914</u>

10. TANGIBLE FIXED ASSETS

	Motor vehicle £	Furniture £	Computer equipment £	Totals £
COST				
At 1 January 2023	19,500	7,366	4,374	31,240
Additions	<u>-</u>	<u>4,005</u>	<u>2,765</u>	<u>6,770</u>
At 31 December 2023	<u>19,500</u>	<u>11,371</u>	<u>7,139</u>	<u>38,010</u>
DEPRECIATION				
At 1 January 2023	8,531	3,817	2,370	14,718
Charge for year	<u>2742</u>	<u>1,054</u>	<u>887</u>	<u>4,683</u>
At 31 December 2023	<u>11,273</u>	<u>4,871</u>	<u>3,257</u>	<u>19,401</u>
NET BOOK VALUE				
At 31 December 2023	<u>8,227</u>	<u>65,00</u>	<u>3,882</u>	<u>18,609</u>
At 31 December 2022	<u>10,969</u>	<u>3,550</u>	<u>2,004</u>	<u>16,523</u>

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other debtors	4,752	43,240
Accrued income	<u>8,355</u>	<u>-</u>
	<u>13,107</u>	<u>43,240</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	-	2,000
Accruals	3,800	6,800
Deferred income	<u>211,540</u>	<u>213,027</u>
	<u>215,340</u>	<u>221,827</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	31.12.23 Total Funds £	31.12.22 Total Funds £
Fixed Assets	18,609	-	£ 18,609	16,523
Current Assets	15,144	211,540	226,684	272,218
Current Liabilities	<u>(3,800)</u>	<u>(211,540)</u>	<u>(215,340)</u>	<u>(221,827)</u>
	<u>11,344</u>	<u>-</u>	<u>11,344</u>	<u>66,914</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>30,465</u>	<u>(67,425)</u>	<u>(36,960)</u>
	30,465	(67,425)	(36,960)
Restricted funds			
Locality	5,000	(5,000)	-
Track Academy – Golf Project	4,990	(4,990)	-
Track Academy - Youth zone	4,940	(4,940)	-
Hyde Housing	18,239	(18,239)	-
Hyde Charitable Trust - This Girl Can	4,000	(4,000)	-
Young Brent Foundation - summer	2,500	(2,500)	-
Young Brent Foundation - October	1,500	(1,500)	-
Young Brent Foundation - Passport 2 success	12,504	(12,504)	-
Young Brent Foundation - Easter holiday	2,700	(2,700)	-
Young Brent Foundation - Your Say	3,330	(3,330)	-
Higher Potential	1,890	(1,890)	-
National Lottery Heritage Fund	27,542	(27,542)	-
Start Easy	1,500	(1,500)	-
Wembley National Stadium Trust	7,500	(7,500)	-
Middlesex County FA	715	(715)	-
Edward Harvest Trust	4,977	(4,977)	-
WNST	2,057	(2,057)	-
Football Tournament	1,735	(1,735)	-
Other Donations	16,978	(16,798)	-
Go green league	4,816	(4,816)	-
Brent Council - Reaching communities	-	-	-
Brent Council - BHM Our Time Zone Project	7,472	(7,472)	-
Brent Council NCIL Inclusive Communities	42,440	(42,440)	-
Brent Council - NCIL connect (canopy)	-	-	-
Brent Council - Payment for CO2Go Climate Program	2,037	(2,037)	-
Brent Council – Pride of Brent Youth Awards	800	(800)	-
Brent Council – Greener Neighborhoods	1,250	(1,250)	-
Brent Council - MOPAC	1,878	(1,878)	-
Brent Council – Health and Wellbeing	800	(800)	-
Brent Council – Brazilian Community Health Event	4,000	(4,000)	-
Brent Council – Refugee Football Sessions	1,500	(1,500)	-
Alphatrack Systems – Summer Program	5,400	(5,400)	-
Glencar Construction – Health Event	352	(352)	-
Hornstars - Strong Bridge Huddle	4,800	(4,800)	-
Bailey Acquisition	<u>6,378</u>	<u>(6,378)</u>	-
	170,013	(170,013)	-
TOTAL FUNDS	<u>200,478</u>	<u>(237,438)</u>	<u>(36,960)</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2023

14. MOVEMENT IN FUNDS – Continued

Comparatives for movement in funds

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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)
Restricted funds			
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)	-
TOTAL FUNDS	<u>198,037</u>	<u>(207,860)</u>	<u>(9,823)</u>

THE JASON ROBERTS FOUNDATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023****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 £6,770 (2022: £1,066) in accordance with the reserves policy.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 nor for the year ended 31 December 2022.

16. DEFERRED INCOME

	31.12.23	31.12.22
	£	£
Balance as at 1 st January	213,027	130,908
Amount released to income in the year	(213,027)	(130,908)
Amount deferred in the year	<u>211,540</u>	<u>213,027</u>
	<u>211,540</u>	<u>213,027</u>

Deferred income represents funding received from Brent Council - NCIL Connect Brent £190,629 (2022: £152,141), Hyde Housing Associates £8,755 (2022: £nil), Brent Council – MOPAC £6067 (2022: £nil), Glencar Construction £648 (2022: £nil), Quintain Limited £4,500 (2022: £nil), Middlesex County FA £940 (2022: £nil) YBF OFOB Passport to Success £nil (2022: £5,985), Go Green League £nil (2022: £4,316), Higher Potential £nil (2022: £390), Brent Council - CO2Go £nil (2022: £2,037), National Lottery Heritage Fund - Heritage Project £nil (2021: £22,164), Brent Council - BHM Our Time Zone £nil (2022: £7,472), Brent Council - Inclusive Communities £nil (2022: £18,521). 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.