

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

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Cox Costello & Horne
Chartered Accountants and Tax Advisors
Batchworth Lock House
99 Church Street, Rickmansworth
WD3 1JJ

THE JASON ROBERTS FOUNDATION

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FOR THE YEAR ENDED 31 DECEMBER 2024

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THE JASON ROBERTS FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES	J A D Roberts (Founder) D Regis C Hamilton J Tongue MBE K Robert (Treasurer) R Jama (Youth Trustee) (appointed 20.12.24)
COMPANY SECRETARY	V Roberts
REGISTERED OFFICE	The Pavilion Stonebridge Recreation Ground Hillside London NW10 8LW
REGISTERED COMPANY NUMBER	06035141 (England and Wales)
REGISTERED CHARITY NUMBER	1118887
INDEPENDENT EXAMINER	Cox Costello & Horne Chartered Accountants and Tax Advisors Batchworth Lock House 99 Church Street, Rickmansworth WD3 1JJ
CHIEF EXECUTIVE OFFICER	O Roberts
PRINCIPAL BANKER	National Westminster Bank 72-74 High Street Watford Herts Depot Code 040 WD17 2GZ WEBSITE www.jasonrobertsfoundation.com

THE JASON ROBERTS FOUNDATION (REGISTERED NUMBER: 06035141)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024. The Trustees' Report is also a Directors' Report as required by s417 of the Companies Act 2006. In preparing these financial statements, the trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (effective 1 January 2019) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The purpose of this document is to report on the charity's activities during the reporting period in order to meet its legal responsibilities as both a charity and a company limited by guarantee, and to demonstrate how the charity works toward achieving its objectives and aims.

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.

Grantmaking

JRF does not have a direct grant making function.

THE JASON ROBERTS FOUNDATION (REGISTERED NUMBER: 06035141)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our key achievements 2023/2024

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

RESTRICTED FUNDS

- Young Brent Foundation and One Flow One Brent continued to support our 'Passport 2 Success' Real Talk project, the 'Your Say' project to help tackle violence affecting young people and the community, as well as the summer holiday programme.
- Hyde Housing Association provided the second instalment of a 3-year grant for our 'JRF in the Community' project supporting residents of all ages, and a one-off grant from their 'Surprise Fund' for a summer community event.
- London Borough of Brent supported several community events hosted by JRF at Bridgestone Arena.
- The first year of the Wembley Nation Stadium Trust (WNST) 'Anchor organisations' programme was completed successfully, and two instalments of the second year of funding were paid.
- The Professional Footballers Association (PFA) gave a second unrestricted donation to support our heritage project which engages with ex-professional footballers.
- Regal Real Estates provided sponsorship to support the ongoing 'Just Play' programme supporting local people living with dementia, and Eversleigh LLP provided sponsorship to support the Walking Football initiative.
- Wates provided funding for JRF to deliver a summer sports day for schools local to the Church Road area.
- Horn Stars continued to support the 'Stonebridge Huddle' CPD Coaching courses and community events held throughout the year.
- NHS NW London provided a grant for JRF to undertake a community research programme tackling prostate cancer awareness.
- The National Lottery Heritage Fund awarded JRF a second grant for a new project 'Empower to Achieve' tracing the Ancestry of Women in Sport of Caribbean, Indian, and Somali Heritage.
- England Rugby and the Mayor's Office funded 'EmpowerHer' a girls' T1 Rugby project.
- John Lyon's Charity provided funding for the first year of a three-year collaboration project with JRF, Alperton Community School, and Us Charity.
- The Ashi Group sponsored our summer holiday programme with funding to provide additional coaches, volunteers, and days out.

UNRESTRICTED FUNDS

- Bakkavor Meals London held their 3rd Cricket Day fundraising initiative, and all donations made totalling £16,000 were subsequently donated to JRF.

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.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities for the year ended 31 December 2024 and the Balance Sheet as at 31 December 2024 are set out on pages 8 and 9 respectively.

The deficit at the end for the reporting year was £27,093 (2023 - £36,960).

Incoming resources were £220,288 (2023 - £200,478).

Outgoing resources were £247,381 (2023 - £237,438).

Net current assets were £2,861 (2023 - £29,954).

Principal funding sources

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

THE JASON ROBERTS FOUNDATION (REGISTERED NUMBER: 06035141)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

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)

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).

THE JASON ROBERTS FOUNDATION (REGISTERED NUMBER: 06035141)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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: As planned, we have recruited our first Youth Trustee, Ridwaan Jama, who has grown up attending JRF sessions, has volunteered to support staff and coaches, and has proven himself to be a responsible Ambassador for the Foundation. '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 and will continue to identify further suitable candidates. 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 (REGISTERED NUMBER: 06035141)**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024****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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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;
- 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.

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 23 October 2025 and signed on its behalf by:

DocuSigned by:

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 J Tongue - Trustee

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

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 2024 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

The Institute of Chartered Accountants in England and Wales

Cox Costello & Horne
Chartered Accountants and Tax Advisors
Batchworth Lock House
99 Church Street, Rickmansworth
WD3 1JJ

23 October 2025

THE JASON ROBERTS FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME FROM					
Donations	2	15,618	-	15,618	39,305
Charitable activities	4				
Sport and development		18,879	182,956	201,835	159,038
Investment income	3	2,835	-	2,835	2,135
Total		<u>37,332</u>	<u>182,956</u>	<u>220,288</u>	<u>200,478</u>
EXPENDITURE ON					
Charitable activities	5				
Sport and development		<u>64,425</u>	<u>182,956</u>	<u>247,381</u>	<u>237,438</u>
NET INCOME/(EXPENDITURE)		(27,093)	-	(27,093)	(36,960)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,954	-	29,954	66,914
TOTAL FUNDS CARRIED FORWARD		<u><u>2,861</u></u>	<u><u>-</u></u>	<u><u>2,861</u></u>	<u><u>29,954</u></u>

The notes form part of these financial statements

THE JASON ROBERTS FOUNDATION (REGISTERED NUMBER: 06035141)**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	12	13,957	-	13,957	18,609
CURRENT ASSETS					
Debtors	13	-	47,857	47,857	13,108
Cash at bank		9,272	205,661	214,933	213,577
		<u>9,272</u>	<u>253,518</u>	<u>262,790</u>	<u>226,685</u>
CREDITORS					
Amounts falling due within one year	14	(20,368)	(253,518)	(273,886)	(215,340)
NET CURRENT ASSETS		<u>(11,096)</u>	<u>-</u>	<u>(11,096)</u>	<u>11,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,861</u>	<u>-</u>	<u>2,861</u>	<u>29,954</u>
NET ASSETS		<u>2,861</u>	<u>-</u>	<u>2,861</u>	<u>29,954</u>
FUNDS	15				
Unrestricted funds				2,861	29,954
TOTAL FUNDS				<u>2,861</u>	<u>29,954</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

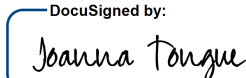
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2025 and were signed on its behalf by:

DocuSigned by:

 014C5DB2B0A3490...
 J Tongue - Trustee

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****1. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Computer equipment - 25% on reducing balance

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.

Taxation

The charity is an institution within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption in respect of Value Added Tax.

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it suffers on goods and services purchased. The charity is not registered for VAT, as the trustees consider the charity's sources of income 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.

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 2024****2. DONATIONS**

	31.12.24	31.12.23
	£	£
Donations	<u>15,618</u>	<u>39,305</u>
	31.12.24	31.12.23
	£	£
C&C Builders	250	3,000
The PFA - Heritage Donation	10,000	10,700
Young Brent Foundation	-	240
Union Jax	-	500
Faiths Forum	-	200
Hillside Trust	-	828
Hyde Housing Association	-	525
Theophilus Burne	-	1,897
Bakkavor Foods	3,202	7,787
Hillside Performing Arts	100	-
Kingsbury Fund	50	-
Ramadan Football Event	100	-
Other UK Donations	<u>1,916</u>	<u>13,628</u>
	<u>15,618</u>	<u>39,305</u>
Unrestricted Funds	15,618	22,327
Restricted Funds	-	16,978

Bakkavor Foods donation was £16,000 of which £12,798 is deferred and expended in 2024/2025 financial reporting year.

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>2,835</u>	<u>2,135</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.24	31.12.23
		£	£
Local authority contribution	Sport and development	4,661	-
Sponsorships and fund raising events	Sport and development	35,916	-
Grants	Sport and development	<u>161,258</u>	<u>159,038</u>
		<u>201,835</u>	<u>159,038</u>

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

	31.12.24	31.12.23
	£	£
National Lottery Heritage Fund	27,805	27,542
Track academy – Gold Project	-	4,990
Track Academy – Youth Zone	-	4,940
Young Brent Foundation	19,950	22,534
Higher Potential	-	1,890
Hyde Housing	-	18,239
Start Easy	-	1,500
Hire of facilities	-	1,735
Go Green League	-	4,316
	<u>47,755</u>	<u>87,686</u>
Carried forward		

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.12.24	31.12.23
	£	£
Brought forward	47,755	87,686
London Borough of Brent	3,876	23,670
Fund Raising Event	-	4,249
Locality	-	5,000
Wembley National Stadium Trust	20,402	7,500
WNST	-	2,057
Middlesex County FA	5,146	715
Edward Harvest Trust Fund	247	4,977
Hyde Charitable Trust	1,000	4,000
Alphatrack Systems	-	5,400
Bailey Acquisition	-	6,378
Glencar Construction	-	352
Hornstars	-	4,800
Forrest United Go Green	-	500
Wates Family Enterprise Trust	2,000	1,754
NHS NW London	12,354	-
England Rugby & Mayors Office	16,842	-
Hyde Housing Association	29,825	-
CVS Brent	500	-
John Lyon's Charity	16,061	-
Old Oak & Park Royal	750	-
Quintain Limited	4,500	-
	<u>161,258</u>	<u>159,038</u>
	31.12.24	31.12.23
	£	£
Unrestricted Funds	-	6,003
Restricted Funds	161,258	153,035

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Sport and development	<u>201,564</u>	<u>45,817</u>	<u>247,381</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.24	31.12.23
	£	£
Project funding cost	45,621	54,586
Hire of venue/pitch	7,284	15,368
Telephone	2,741	2,236
Postage and stationery	2,505	187
Travelling	6,957	4,690
Sundries	-	670
Subscription	488	153
Staff training cost	698	2,588
Computer, software & website	673	988
Sessional staff	69,415	67,180
Insurance	4,817	3,160
Management fees	43,908	23,939
Advertising	9,179	5,199
Motor expenses	-	5,789
Office expenses	2,626	1,220
	<u>196,912</u>	<u>187,953</u>
Carried forward	196,912	187,953

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.12.24	31.12.23
	£	£
Brought forward	196,912	187,953
Depreciation of tangible fixed assets	4,652	4,684
	<u>201,564</u>	<u>192,637</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Sport and development	<u>41,917</u>	<u>3,900</u>	<u>45,817</u>

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

Management

	31.12.24	31.12.23
	Sport and development	Total activities
	£	£
Administration cost	22,989	24,352
Consultancy fees	18,928	15,880
	<u>41,917</u>	<u>40,232</u>

Finance

	31.12.24	31.12.23
	Total activities	Total activities
	£	£
Bank charges	-	669
	<u>-</u>	<u>669</u>

Governance costs

	31.12.24	31.12.23
	Sport and development	Total activities
	£	£
Independent examiner's fees	3,900	3,900
	<u>3,900</u>	<u>3,900</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.24	31.12.23
	£	£
Independent examiner's fees	3,900	3,900
Depreciation - owned assets	4,652	4,683
	<u>8,552</u>	<u>8,583</u>

THE JASON ROBERTS FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024****9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

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

<u>31.12.24</u>	<u>31.12.23</u>
-----------------	-----------------

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

The key management of the charity is the Chief Executive Officer. The total benefits, including cost reimbursements, of the key management of the charity were £45,621 (2023: £23,939).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	22,327	16,978	39,305
Charitable activities			
Sport and development	6,003	153,035	159,038
Investment income	2,135	-	2,135
Total	<u>30,465</u>	<u>170,013</u>	<u>200,478</u>
EXPENDITURE ON			
Charitable activities			
Sport and development	67,425	170,013	237,438
NET INCOME/(EXPENDITURE)	(36,960)	-	(36,960)
RECONCILIATION OF FUNDS			
Total funds brought forward	66,914	-	66,914
TOTAL FUNDS CARRIED FORWARD	<u>29,954</u>	<u>-</u>	<u>29,954</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2024 and 31 December 2024	11,371	19,500	7,139	38,010
DEPRECIATION				
At 1 January 2024	4,871	11,273	3,257	19,401
Charge for year	1,625	2,057	970	4,652
At 31 December 2024	6,496	13,330	4,227	24,053
NET BOOK VALUE				
At 31 December 2024	4,875	6,170	2,912	13,957
At 31 December 2023	6,500	8,227	3,882	18,609

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	26,305	4,753
Accrued income	21,552	8,355
	<u>47,857</u>	<u>13,108</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	3,720	-
Accruals	25,402	3,800
Deferred income	244,764	211,540
	<u>273,886</u>	<u>215,340</u>
Deferred income		
	31.12.24 £	31.12.23 £
At 1 January	211,540	213,027
Amount released to income during the year	(20,910)	(22,397)
Amount received during the year and deferred	54,134	20,910
	<u>244,764</u>	<u>211,540</u>

Deferred income represents funding received from:

Unrestricted Funds: Bakkavor Donation - £12,798 (2023: £nil)

Restricted Funds: Brent Council - NCIL Connect Brent £190,630 (2023: £190,630), Hyde Housing Associates £nil (2023: £8,755), Brent Council - MOPAC £2,839 (2023: £6,067), Glencar Construction £nil (2023: £648), Quintain Limited £nil (2023: £4,500), Middlesex County FA £nil (2023: £940), Girls' Rugby - England Rugby & Mayors Office £8,158 (2023: £nil), John Lyon's Charity - Empower Her Collaboration project with Alperton School & Us Charity £30,339 (2023: £nil).

Deferred income comprises funds which relate to projects and/or programmes to be expended during the 2024/2025 financial reporting year.

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24 £
Unrestricted funds			
General fund	29,954	(27,093)	2,861
TOTAL FUNDS	<u>29,954</u>	<u>(27,093)</u>	<u>2,861</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,332	(64,425)	(27,093)
Restricted funds			
Hyde Housing Association - JRF in the Community	29,825	(29,825)	-
Young Brent Foundation - Summer Programme	1,250	(1,250)	-
Young Brent Foundation - Your Say	10,000	(10,000)	-
National Lottery Heritage Fund - E2A	27,805	(27,805)	-
Middlesex County FA	940	(940)	-
Edward Harvest Trust Fund	247	(247)	-
Brent Council - MOPAC	3,228	(3,228)	-
Glencar Construction – Health Event	648	(648)	-
Hornstars - Strongbridge Huddle	2,000	(2,000)	-
Quintain Limited - My Voice matters Project	4,500	(4,500)	-
London Borough of Brent - Community Event	3,711	(3,711)	-
NHS NW London - Community Event	1,000	(1,000)	-
Wembley National Stadium Trust	20,402	(20,402)	-
Young Brent Foundation - Real Talk	7,000	(7,000)	-
Young Brent Foundation - One Flow One			
Brent - Christmas 2023 Holiday Programme	1,700	(1,700)	-
Middlesex FA Dementia	5,006	(5,006)	-
The Football Association - PFA			
Donation/Coaches Training	955	(955)	-
NHS NW London - Prostate Cancer Research Programme	11,928	(11,928)	-
Walking Football Caribbean	4,748	(4,748)	-
Girls' Rugby - England Rugby & Mayors Office	16,842	(16,842)	-
CVS Brent - Community Health Event	500	(500)	-
The Football Association - NHS NW London Prostate Cancer Research	300	(300)	-
John Lyon's Charity - Empower Her			
Collaboration project with Alperton School & Us Charity	16,061	(16,061)	-
Ashi Group - Summer Holiday Programme	4,200	(4,200)	-
Hyde Charitable Trust - Surprise Fund	1,000	(1,000)	-
Wates Residential - Summer Community Event	2,000	(2,000)	-
Middlesex FA - E2A Heritage	200	(200)	-
Old Oak & Park Royal - Community Event	750	(750)	-
London Borough of Brent - E2A Heritage Event	950	(950)	-
Step up Hub - Community Event	500	(500)	-
GOA Football Tournament	350	(350)	-
Lyon Park School - Tennis Delivery	1,575	(1,575)	-
Sport at the Heart Community Event	835	(835)	-
	182,956	(182,956)	-
TOTAL FUNDS	220,288	(247,381)	(27,093)

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	66,914	(36,960)	29,954
TOTAL FUNDS	<u>66,914</u>	<u>(36,960)</u>	<u>29,954</u>

THE JASON ROBERTS FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	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 Association - JRF in the Community	18,239	(18,239)	-
Hyde Charitable Trust - This Girl Can	4,000	(4,000)	-
Young Brent Foundation - Summer Programme	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 - E2A	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 Fund	4,977	(4,977)	-
WNST	2,057	(2,057)	-
Football Tournament	1,735	(1,735)	-
Other Donations	16,978	(16,978)	-
Go green league	4,816	(4,816)	-
Brent Council - BHM Our Time Zone Project	7,472	(7,472)	-
Brent Council - NCIL Inclusive Communities	3,933	(3,933)	-
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 - Strongbridge Huddle	4,800	(4,800)	-
Bailey Acquisition	6,378	(6,378)	-
	<u>170,013</u>	<u>(170,013)</u>	<u>-</u>
TOTAL FUNDS	<u>200,478</u>	<u>(237,438)</u>	<u>(36,960)</u>

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.

Transfers between funds

During the reporting year transfers made between unrestricted and restricted funds amounted to £nil (2023: £nil).

THE JASON ROBERTS FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

17. COMPANY LIMITED BY GUARANTEE

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.