



The Queen's Award for
Voluntary Service 2008

Just Around the Corner (JAC) Ltd

Registered charity number: 1127691

Registered company number: 6777752

Report and Financial Statements For the year ended 31st March 2023

Our Mission Statement

*To walk alongside young people and families, showing love and acceptance
according to Christian principles, encouraging brave and positive choices.*



CONTENTS

Page 3	Legal and Administrative Information
Pages 3 - 12	Report of Trustees • Memorandum and Articles • Organisation • Objects • Public Benefit and Overview of Activities • Staff and Team Leaders • Networking and Liaison with other agencies • Chairman's Report • Development Director's Report • Financial Review
Pages 13 - 23	Report and Accounts • Report of the Independent Examiner • Statement of Financial Activities • Balance Sheet • Notes to the Accounts



LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors:	Mr Nigel Preston (Chairperson) re-elected 06/12/22) Mrs Jane Houghton Mr Chris Doughty Mr Alan Crosse (Treasurer)
Registered Office:	Just Around the Corner Rehoboth Forest Road Wokingham RG40 5QY
Telephone:	0118 944 1444
Email:	info@jacoutreach.org
Web:	www.jacoutreach.org

REPORT OF THE TRUSTEES FOR THE YEAR END 31ST MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year-end 31st March 2023.

The legal and administrative information set out on page 2 forms part of this report where the members of the Board of Trustees of the Charity during the year ended 31 March 2023 are shown. All the Directors of the Company are also Trustees of the Charity, and their responsibilities include all the responsibilities of Directors under the Companies Act and the Trustees under the Charities Act. The financial statements have been prepared in accordance with the accounting policies set out in Independent Examiner's Report and comply with the Charity's Memorandum and Articles, current statutory requirements and the Statement of Recommended Practice – Accounting and Reporting by Charities.

MEMORANDUM AND ARTICLES

Just Around the Corner (JAC), Charity No. 1127691, Company No. 6777752, was set up as a private company limited by guarantee under Memorandum and Articles of Association dated 21 December 2008. On 1 April 2009 all assets of Just Around the Corner, charity number 1072600 which was set up under a constitution dated 21st January 1998 and amended on 22nd November 2004, were transferred to Just Around the Corner (JAC) Ltd.



ORGANISATION

The trustees who have served during the year are set out on page 2. Trustees are appointed and elected at the Annual General Meeting. One third of the Trustees must retire at each AGM, after which they may be reappointed or re-elected. Those wishing to stand as a Trustee must declare his/her intention to do so to the Trustees before the AGM.

The trustees meet at least six times a year and additional meetings held to review the on-going strategy of the charity.

The Trustees appoint a Development Director to run the Charity on a day-to-day basis. The current Development Director is Sam Milligan.

OBJECTS

The Objects are to provide a first point of contact to the youth living within the Berkshire area to raise the awareness of alcohol, drug and substance abuse and general wellbeing and to challenge their social attitudes based on Christian values and ethics by all charitable means, including the following: -

- a) by the provision of teams of people and/or mobile facilities as a safe meeting and listening place.
- b) through providing education and information.
- c) through liaising and co-operating with other youth organisations and agencies; and
- d) through involvement with other local youth council initiatives.

PUBLIC BENEFIT & OVERVIEW OF ACTIVITIES FOR YEAR ENDING MARCH 2023

In following our objectives and planning our activities, the Trustees have given consideration to the Charity Commissions guidance on public benefit.

We can report that JAC provides a public benefit to the youth in Berkshire mainly in the age range of 8 – 25 by providing the following activities in the year ending March 2023.

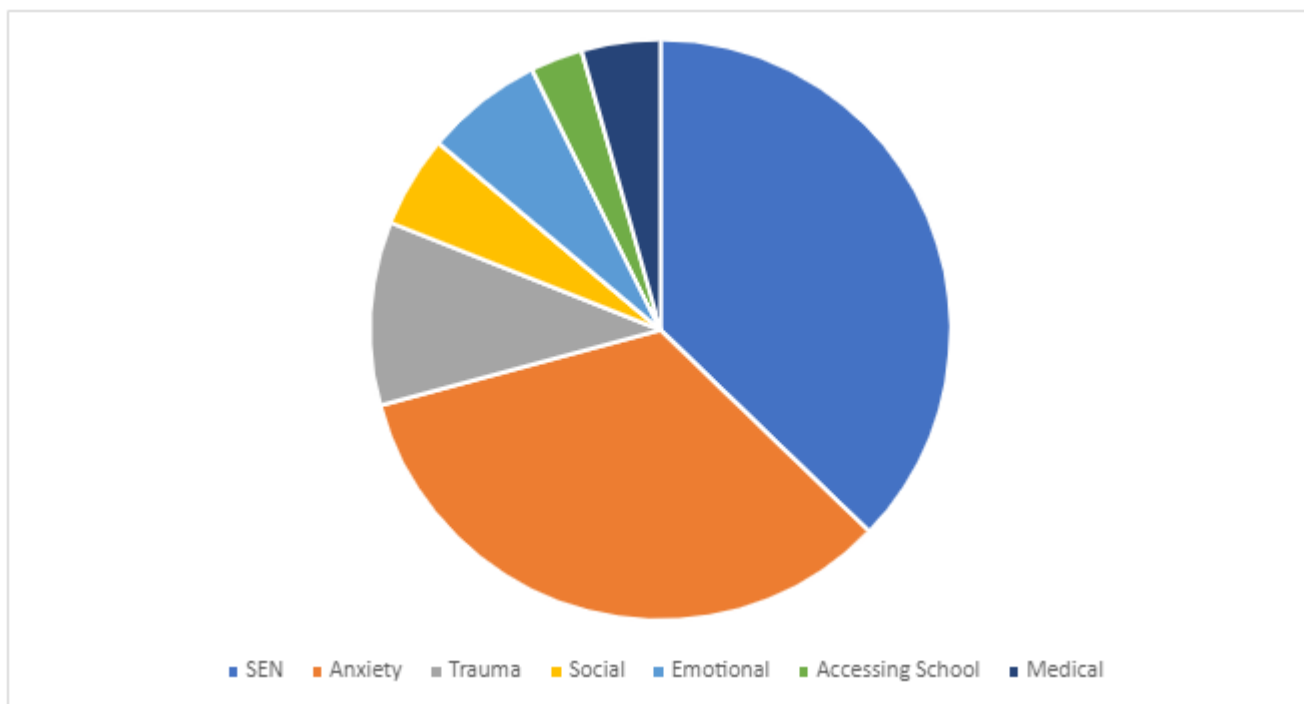
REFERRED SESSIONS (Referral into our services for therapeutic and mentoring sessions are received from schools, parents, social services, children's services, and SEN)

On average there are over 120 children/young people attending sessions each week at Rehoboth for therapeutic and mentoring sessions of typical length of 1 – 3 hours per day per week. Each placement is reviewed at the end of term and a decision made in conjunction with the referrer to cease or re-book for another term.

No of Young People per week: Summer Term: 119 x 13 weeks
Autumn Term: 110 x 13 weeks
Spring Term: 137 x 13 weeks



The primary and secondary needs referred into JAC for this year is shown in the Chart below.



SCHOOL WORK (Working in local schools delivering mentoring in 1:1 and group work settings)

No of Sessions in the year: 364

No of Contacts in the year: 391

RIDING LESSONS

No of Lessons in the year: 741

EDUCATION (Certificate and Diploma qualifications in Horse Care or Animal Welfare)

During 2022/23 there were 7 post-16 students on SEN education placements.

STAFF AND TEAM LEADERS

Sam Milligan – Development Director and Eden Leader

Yvonne Milligan – Operations Director and Eden Leader

Chris Doughty – Earley Schools Team Leader

Helen Warrick – Winterbourne Schools Team Leader

Naomi Gardner – AAL and Stables Manager, Horse Care Course Coordinator

Trudi Eisner – AAL Youth Worker

Jess Revell – Stable Hand

Katie Hawkes – AAL Mentor & Animal Welfare Course Coordinator

Clare Hayley – Pottery Team Leader



Sam Prince – Mentor and Permaculture Assistant
Claire Shepherd – Art Mentor
Melissa Baker – AAL Mentor
Kate Hembra – Part-time Receptionist (left December 2022)
Robbie Forsaith – Office Manager (left September 2022)
Sharon Bailey – JAC in a Box Shop Manager
Jacqui Deakin – JAC in a Box Shop Assistant Manager (June 22 – Feb 23)
Eva Norman – Receptionist/Admin (January 2023)
Hannah Robinson – Receptionist/Admin (January 2023)
Adelle Milligan – Post 16 Mentor (March 2023)
Alan Crosse – Accounts
And a bank of volunteers in the schools' team, detached team, and Rehoboth team.

JAC is extremely grateful for the on-going work and commitment of its staff and volunteers. During 2022/23 volunteers have contributed over 4680 hours of voluntary youth work, family work and back-office support, valued at over £73,000 based on the median gross hourly rate for full-time workers of £15.60 per hour. An additional 20,000 hours of paid employment means JAC has been able to meet its objectives and provide a valued service to the community.

NETWORKING AND LIAISON WITH OTHER AGENCIES

JAC values networking with other agencies and where invited will take an active role in community and strategic planning and partnership. Partnership working with Social Care and SEND in Wokingham and Bracknell continues to grow due to the number of children and young people referred from these services, especially into our post-16 alternative provision. Likewise, good relationships with schools and parents continue to develop as JAC provides support through services at Rehoboth and the JAC in a Box shop. JAC continues to work with churches, voluntary and statutory agencies, and community groups for the well-being of our children and young people.

CHAIRMAN'S REPORT, NIGEL PRESTON

As you'll see elsewhere from this Annual Report, this has been a very successful year in the life of JAC. I'd like to begin by thanking the whole range of people and organisations who have supported us through the year and who make JAC the special organisation that it is.

You'll see much in this Report about our wonderful staff and volunteers at Rehoboth, in JAC in a Box and at Maiden Erlegh school. So many of these folk go above and beyond in working with our young people. In particular, I want to honour Yvonne and Sam, and also Naomi, for their drive, enthusiasm, and initiative in leading us. Most will know that Robbie Forsaith left us last September and Kate Hembra in December, I'd just like to thank them both for their work in the office over some 4 years. I also need to thank the various organisations who have contributed time, goods, and services to us. Crucially I want to thank all the local churches and loyal supporters who have prayed and funded us over the years. Finally, thanks also to my fellow trustees, who make our meetings such positive and enjoyable times.

Part of me wishes that organisations like JAC did not have to exist, but the needs that we help to meet seem to grow and grow and so, the role we seek to play encouraging young people to make



positive choices becomes more and more necessary. It is good, therefore, to see that we have been able to cater for more young people this year than previously.

I think from the trustees' point of view this has been a busy year, we meet together most months, alternating between regular business meetings and those devoted more to prayer and thinking towards the future.

Rehoboth continues to be the centre of JAC's activities, and we've seen the continued development of the site. Many have commented on the improvement the tarmac driveway provides. I love the visual impact of the flower beds, and often when I visit the site, I spend a few minutes enjoying the changes that the months and seasons bring. I also love the buzz of activity on the site, there always seems to be people going about their business, lessons and training sessions in progress and cars bringing and collecting our young people.

As trustees we have monitored the progress of our shop, JAC in a Box. It's been excellent to see how the staff and volunteers have coped with the changes the year has brought and how it has continued to both develop the young people and to serve the community of Wokingham. We, as trustees, have a particular involvement, as this brilliant initiative is also clearly a significant financial risk for the charity, particularly having entered a commercial lease.

Over the years our animals do change but nobody could have foreseen us this year taking on a large number of reptiles and insects, including a very large tortoise! However, God provides all sorts of unexpected opportunities, and these newcomers are offering additional experiences for those on our animal welfare courses!

Thank you again for all who have contributed to JAC this year.

DEVELOPMENT DIRECTOR REPORT, SAM MILLIGAN

It's clear that JAC has come a long way in its journey over the last 25 years, evolving from small beginnings as a detached youthwork provision into a multifaceted organization that focuses on engaging with and supporting young people in various ways. Some key points and developments for us to reflect on:

1. **Origins and Expansion:** JAC started as a response to the need for engaging with young people in the community. It began by reaching out to youth in public spaces, recognizing that many of them needed guidance and support. Over time, JAC expanded its services to work with schools and offer innovative programs to help young people make better lifestyle choices.
2. **Emotional Literacy Course:** JAC developed an Emotional Literacy course that aimed to raise self-awareness, understand family dynamics, build confidence, and set goals. This course has been continually improved and expanded over the years to work alongside the various programmes.
3. **Diverse Programmes:** JAC has diversified its offerings, including working with horses, small animals, pottery, art, horticulture, natural handcraft and much more. These programs provide young people with unique opportunities for growth and development.
4. **Post-16 Education:** Recognizing a gap in post-16 education for some young people, JAC began offering apprenticeships and training in Horse Care and recently an Animal Welfare course in collaboration with the Wokingham and Bracknell SEND. These programs are aimed at re-engaging students who can't access college or school by providing 1:1 or small group learning with high support around the individual's SEN needs and love of animals.
5. **Mentoring and In-School Work:** JAC provides mentoring sessions to pupils directly at Rehoboth and continues in-school work in Maiden Erlegh, under Chris Doughty's leadership and just this year helped Helen Warrick and Winterbourne team to set up a JAC model in their local senior school.



6. **Detached Youth Work:** While JAC no longer delivers detached youth work in Woodley under the Town Council's SLA, there is still an occasional presence on the streets, however, the model lives on in Dave Powell's work in Brampton, Toronto, with support from the JAC team here in Wokingham. JAC is open to supporting others interested in implementing similar programs in their local areas.
7. **JAC in a Box Shop:** The shop at Denmark Street is thriving and helps train and support young people in work-ready skills while providing the community with quality clothing and household items.
8. **Volunteers:** Volunteers play a crucial role in the success of JAC, contributing nearly 5000 hours in the past year. Their dedication and commitment are essential to making a difference in the lives of young people.
9. **Recruitment and Expansion:** As demand for services increases, JAC is looking to recruit more staff and volunteers, particularly those with special educational needs (SEN) training and equine experience. We are also reviewing the use of our space at Rehoboth and planning to further develop it to accommodate growing needs.

We hope it is inspiring to hear about JAC's development over the past 25 years and the incredible impact we've had on the lives of young people in our community. The evolution of our programs, from detached youth work to innovative educational courses and animal welfare initiatives, showcases our commitment to meeting the changing needs of the youth we serve. Expanding our Post-16 programs and finding creative ways to engage with young people who might otherwise struggle in mainstream education is a testament to the dedication of the whole JAC family. I want to thank you for the part you have played in getting us to this point on our journey and look forward to building upon this firm foundation in the next 25 years!

FINANCIAL REVIEW

The following is list of Financial Supporters and others who donated materials and services in the year. Along with those listed there is a vast number of individuals who have donated regularly or by a one-off gift through the JACPot giving scheme. Thank you!

Wokingham WI
Wokingham Lions
Rotary Club of Reading & Maiden Erlegh
Rotary Club of Wokingham
Charities Trust
Berkshire Community Foundation
Agri Food Bio
Parkside Christian Fellowship

Medlock Electrical Distributors
Hurst Show & Country Fayre
Kiriath Trust
Carita
Squires Garden Centre
Sovereign Hospitality Order
Crowthorne Good Neighbours

Regular and One-Off Donations Churches

Brookside Church
Emmanuel Church Centre, Woodley
Finch & California Parish
St James Church Woodley Mission Support

St Sebastian Church
St John's Church, Woodley
Norrey's Emmanuel Trust
St Peter's Church Furzplatt

Materials & Services for Rehoboth donated by

Ashridge Garden Centre
N Marshall

Nigel Perkins
Medlock Electrical Distributors



Just Around the Corner (JAC) Ltd



Rotary Club of Reading & Maiden Erlegh
Squires Garden Centre

Woodland Trust

Company Community Enrichment Days

Thames Water
Neos Networks

Ascot Racecourse

INCOMING RESOURCES

The bulk of incoming resources were used to cover the cost of delivering 1:1 and group sessions. The grounds of Rehoboth continue to be developed and improved with the help of volunteer labour. The development plans for the admin loft space and new reception area have not progressed further due to lack of time, and the small animal enclosure and workshops are 2/3 completed.

A general breakdown of income shows five main funding streams –

JACPot 17% of total general income	The JACPot funding initiative supports the general work of JAC and to enable expansion of work with a distinctively Christian emphasis. The JACPot consists of regular monthly income and one-off donations from churches and individuals. £ 106,476 was received through the JACPot fund showing a very slight increase on the previous year's £105,313.
Grants, Trusts and Companies 7.4% of total general income	There was Grant and other income of £46,114 compared to £24,325 the previous year. This funding stream is generated through fundraising applications and is sometimes restricted for a specific piece of work– there is no guarantee that this income will be secured from year to year, an increase of 89.5%
Project work 72.2% of total general income	Project work income comes from 'paid for services' to schools and statutory organisations, one-off project grants related to our Equine and Small Animal Assisted Learning project and Rehoboth activities. Income for project work was £453,003 compared to £242,915 in the previous year, an increase of 86%
Fundraising Events & Other Income 3.2% of total general income	£20,617 generated from rental income and other activities showing a slight increase on the previous year's £19,550.

RESOURCES INCOME AND EXPENDITURE

This year ended on 31 March 2023 expenditure increased to £458,697 an increase of 22.7%. Incoming resources for the year increased to £626,954 an increase of 60% on the previous year.

EXPECTATIONS AND PROJECTIONS



Project Work income from referrals and other activities shows an increase of 86% on last year reflecting another increase in post 16 SEN placements and more provision for additional mentoring sessions. Our specialist post-16 education programme in equine studies was complemented by the addition of the Animal Welfare course as a new option for SEN students struggling to access mainstream services. All available spaces were filled and plans to increase capacity for next year is already in the pipeline. The new reptiles with their own room have increased the range of animals for the students to look after and learn about.

As always, we need more mentors to run more sessional work, the demand continues to increase but we are limited by the number of mentors and space on site for sessions to run.

We continue to need more subscribers to our JACPot giving scheme to help cover core costs and to increase our bursary fund. The Journey to Independence House continues to provide a young family who moved in at the end of 2019 with a safe and stable home environment for mum and 2 young children.

The projections for 2023/24 show an income of £643k with expenditure of £605k.

KEY RISKS

The key risk factors for the Charity would be:

- A significant reduction in referrals or Post-16 placements, 72% of our income is generated through 'paid for services'. There is a staff cost attached to these services, therefore, the risk could be managed in part by reducing staff overheads. The preferred risk management is to continue networking to raise our profile and offer to schools and Local Authorities, feedback successful outcomes to schools and parents and promote the excellent service we provide in bridging the gap in provision for emotional and behaviour support in schools and in the community – offering a service that is accessible to all. Continued monitoring of our pricing structure is necessary to ensure our services are covering the bulk of costs whilst still accessible to those in need.
- Loss of key staff or volunteers – risk addressed by ensuring staff and volunteers feel valued, receive appropriate training and supervision, and see themselves as an integral part of building God's Kingdom here on earth, in the event of such loss of staff, JAC's recruitment policy recommends a re-evaluation of the situation followed by re-structuring or recruiting as necessary. Lead a recruitment campaign to recruit and train new sessional workers and volunteers.
- Potential costs arising from continued development or maintenance of the Rehoboth site that would need to be funded by JAC, management of this risk would be to ensure there is 'earmarked funds' for this type of expenditure and where needed a fundraising campaign to meet the cost of any large development which then only progresses when funding has been secured or pledged.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted free (General) reserves, those funds not tied up in fixed assets, designated or restricted funds, at a level equivalent to six months normal



expenditure less the regular incoming support from the JACPot. This would allow JAC to continue to operate in periods when grants or other funding is not available.

Our current level of normal outgoings (excluding restricted expenditure and depreciation) is £214,454 per six months. Regular JACPot funding, minus restricted JACPot giving, currently runs at £20,723 per six months, making a reserve target of £193,731.

On 31st March 2023 our unrestricted general reserves are £251,556, meeting our Reserve Target.

The Trustees are satisfied that the Charity's assets are available and adequate to fulfil its obligations.

SHARE CAPITAL

The company is limited by Guarantee and therefore has no share capital.

TRUSTEE INDEMNITY COVER

Trustee indemnity insurance cover is provided by the Ansvar Commercial Combined Insurance policy.

DISCLOSURE OF INFORMATION

Each of the Trustees at the time when this report is approved has confirmed that:

- so far as he/she is aware, there is no relevant audit information of which the Charity's independent examiner is unaware, and
- that he/she has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the independent examiner in connection with preparing her report and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing the re-appointment of Nigel Gough as independent examiner of the charity was agreed at the Annual General Meeting on 6 December 2022.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.



Just Around the Corner (JAC) Ltd



- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

METHOD OF PREPARATION OF ACCOUNTS

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

Nigel Preston (Chairperson)

Date:



Just Around the Corner (JAC) Ltd



Registered number
6777752

Just Around the Corner (JAC)

Report and Accounts

31 March 2023



Report of the Independent Examiner

To the trustees of Just Around the Corner (JAC)

I report on the accounts of the Charity Company for the year ended 31 March 2023, which are set out on pages 13 to 23.

Responsibilities and basis of

report As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants..

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

Signed: Nigel Gough ACMA

Date :



**Just Around the Corner(JAC)
Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	2023			2022
		Unrestricted funds £	Restricted funds £	Total funds £	£
Incoming resources from generating funds					
- Voluntary income	2	152,590	-	152,590	129,638
- Investment income	2	744	-	744	16
Income from fundraising events	2	3,379	-	3,379	519
Incoming resources from charitable activities	2	453,003	-	453,003	242,915
Other incoming resources	2	17,238	-	17,238	19,031
Total incoming resources		626,954	-	626,954	392,119
				-	-
Resources expended					
Charitable activities	3	452,141	6,148	458,289	373,127
Governance costs	3	408	-	408	566
Total resources used		452,549	6,148	458,697	373,693
Net incoming/(outgoing) resources before transfers		174,405	(6,148)	168,257	18,426
Transfers between funds		-	-	-	-
Net movement in funds for the year	3	174,405	(6,148)	168,257	18,426
Balances brought forward at 1st April 2022		430,541	6,148	436,689	418,263
Balances carried forward at 31st March 2023		604,946	-	604,946	436,689

See Note 13 for Prior Year Statement of Financial Activities



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC)

Balance Sheet

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	334,081	278,446
Current assets			
Debtors	6	103,188	44,161
Cash at bank and in hand		300,041	169,457
		<u>403,229</u>	<u>213,618</u>
Creditors: amounts falling due within one year	7	(110,697)	(23,708)
Net current assets		<u>292,532</u>	<u>189,910</u>
Total assets less current liabilities		<u>626,613</u>	<u>468,356</u>
Creditors: amounts falling due after one year	7	(21,667)	(31,667)
Net assets		<u>604,946</u>	<u>436,689</u>
Funds			
Restricted Funds	8	-	6,148
Unrestricted Funds	9	604,946	430,541
		<u>604,946</u>	<u>436,689</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

Signed : _____
Nigel Preston (Chair)

Signed: _____
Chris Doughty (Trustee)

Date : _____

Date: _____



**Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2023**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards.

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Grants and donations to fund expenditure on construction of fixed assets have been recognised in the SOFA on receipt as restricted funds.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Statement of Financial Activity at the same time as the gift to which they relate.

Investment income

This is included in the accounts when receivable.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular heading they have been allocated on a basis consistent with use of the resources.

Salary costs included within the cost of charitable activities have not been allocated to either Fund Generating or Governance costs. Recognising that some time is spent on these activities, the vast majority of staff time is spent on charitable activities, and the value of time that might be allocated elsewhere is not material.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and shown at cost.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold Buildings	- 10 years
Motor vehicles	- 4 years
Fixtures and fittings	- 4 years
Plant and machinery	- 4 years



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2023

Fund Accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds available for the use at the discretion of the trustees in furtherance to the general objectives of the charity

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

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Income Resources	2023			2022
	Unrestricted funds £	Restricted funds £	Total funds £	£
Voluntary Income				
JacPot				
Regular giving				
Individuals	34,635	-	34,635	45,751
Churches	5,394	-	5,394	4,723
Trusts	1,417	-	1,417	1,200
One Off Gifts				
Individuals	62,620	-	62,620	51,432
Churches	2,410	-	2,410	2,207
	106,476		106,476	105,313
Companies/Trusts	38,614	-	38,614	3,996
Other Donations	-	-	-	
Grants	7,500	-	7,500	20,329
	152,590		152,590	129,638
Activities for Generating Funds				
Fundraising Events	3,379		3,379	519
Investment Income				
Bank interest received	744	-	744	16
Incoming Resources from charitable activities				
Service Agreements		-	-	
Project & other work	453,003	-	453,003	242,915
	453,003		453,003	242,915
Other income	17,238	-	17,238	19,031
	626,954	-	626,954	392,119

See Note 11 for Prior Year Incoming Resources



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2023

3 Resources used	2023		2022	
	Unrestricted £	Restricted £	Total funds £	Total funds £
Charitable activities				
Direct salaries, NI and pension	279,134	-	279,134	231,302
Vehicles:				
Insurance	1,897	-	1,897	3,575
Running costs	3,123	-	3,123	1,768
Depreciation	-	-	-	-
Activity costs				
Costs of activities	44,755	-	44,755	26,073
Consumables	1,579	-	1,579	622
Equipment costing less than £500	3,343	-	3,343	2,821
Food, refreshment and other costs	2,943	-	2,943	1,515
Depreciation	6,677	-	6,677	5,189
Profit/Loss on disposal Fixed Assets	6,592	-	6,592	-
Activities for Generating Funds	-	-	-	-
Training	3,540	-	3,540	11,253
Insurance and licences	10,409	-	10,409	8,292
Rent	23,159	-	23,159	15,925
Property Depreciation	15,647	-	15,647	13,564
Other property costs	13,537	6,148	19,685	17,209
Office costs	16,166	-	16,166	10,295
Administration	16,434	-	16,434	22,081
Grants to other organisations	-	-	-	-
Professional fees	1,746	-	1,746	-
Bank charges and interest	1,460	-	1,460	1,643
	452,141	6,148	458,289	373,127
Governance costs				
AGM and Trustee meetings	-	-	-	-
DBS checks	408	-	408	566
	408	-	408	566
Total resources used	452,549	6,148	458,697	373,693
Depreciation of owned fixed assets			23,642	19,066
See Note 12 for Prior Year Incoming Resources				



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2023

4 Staff costs								
						2023	2022	
						£	£	
Wages and salaries						270,996	232,581	
Social security costs						16,688	13,979	
Other pension costs						7,886	6,826	
						<u>295,570</u>	<u>253,386</u>	
5 Tangible fixed assets								
	Leasehold Buildings	Freehold Buildings	Motor vehicles	Plant & machinery	Fixtures fittings and equipment	Assets under the course of construction		Total
	£	£	£	£	£			£
Cost								
At 1 April 2022	102,607	200,000	17,200	62,402	12,082	17,611		411,902
Additions	37,497			27,644	4,676	16,052		85,869
Transfers								-
Disposals/write offs				(7,000)				(7,000)
At 31 March 2023	<u>140,104</u>	<u>200,000</u>	<u>17,200</u>	<u>83,046</u>	<u>16,758</u>	<u>33,663</u>		<u>490,771</u>
Depreciation								
At 1 April 2022	74,144	8,167	17,200	25,144	8,801	-		133,456
Charge for the year	13,647	2,000		6,677	1,318			23,642
Disposals/write offs				(408)				(408)
At 31 March 2023	<u>87,791</u>	<u>10,167</u>	<u>17,200</u>	<u>31,413</u>	<u>10,119</u>	<u>-</u>		<u>156,690</u>
Net book value								
At 31 March 2023	<u>52,313</u>	<u>189,833</u>	<u>-</u>	<u>51,633</u>	<u>6,639</u>	<u>33,663</u>		<u>334,081</u>
At 31 March 2022	<u>28,463</u>	<u>191,833</u>	<u>-</u>	<u>37,258</u>	<u>3,281</u>	<u>17,611</u>		<u>278,446</u>
6 Debtors						2023	2022	
						£	£	
Amount due from HMRC-gift aid						9,710	-	
Trade debtors						75,535	35,609	
Prepayments and accrued income						17,943	8,552	
						<u>103,188</u>	<u>44,161</u>	
7 Creditors:						2023	2022	
- Amounts falling due in one year						£	£	
Short -Term Interest free loans						-	-	
Current portion of long term loans						10,000	10,000	
Other creditors - PAYE/NI and Pension contributions						11,478	1,275	
Accruals and deferred income						89,219	12,433	
						<u>110,697</u>	<u>23,708</u>	
- Amounts falling due after one year								
Long Term Loans						21,667	31,667	
						<u>21,667</u>	<u>31,667</u>	

In May 2020 the Charity took out a "Bounce Back Loan" of £50,000 repayable over 5 years at an Interest rate of 2.5% after 12 months



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2023

8 Restricted Funds	2023	2022
	£	£
At 1 April 2022	6,148	6,508
Net income/(outgoings)	(6,148)	(360)
Transfer to Unrestricted Funds	-	-
At 31 March 2023	-	6,148

This restricted fund represents gifts towards the costs of Rehoboth not yet spent on Fixed Assets.

9 Unrestricted Funds	Earmarked for activities	Rehoboth Designated	JAC House Designated	General funds	2023	2022
	£	£	£	£	£	£
At 1 April 2022	79,500	36,098	138,705	176,238	430,541	411,755
Transfer (to)/from earmarked funds	108,500	-	-	(108,500)	-	-
Transfer (to)/from restricted funds	-	-	-	-	-	-
Surplus/(deficit) for the year	-	(7,413)	(2,000)	183,818	174,405	18,786
At 31 March 2023	188,000	28,685	136,705	251,556	604,946	430,541

The Rehoboth Designated Fund represents the Gifts received for Rehoboth which have now been used on the unrestricted asset, this fund is being reduced over the useful life of the asset.

The JAC House Designated Fund represents the Gifts received for JAC House which have now been used on the unrestricted asset, this fund is being reduced over the useful life of the asset.

An amount of £188,000 has been earmarked for ongoing projects.

10 Trustees' remuneration

No payments or expenses were paid to any other member of the Trust or person closely connected to them or related parties other than the re-imbursment of expenses incurred in respect of the charity's activities.



Just Around the Corner (JAC) Ltd



Just Around the Corner(JAC) Notes to the Accounts for the year ended 31 March 2023

11 Prior Year Income Resources

	2022			2021
	Unrestricted funds £	Restricted funds £	Total funds £	£
Voluntary Income				
JacPot				
Regular giving				
Individuals	45,751	-	45,751	44,220
Churches	4,723	-	4,723	2,220
Trusts	1,200	-	1,200	3,300
One Off Gifts				
Individuals	51,432	-	51,432	25,028
Churches	2,207	-	2,207	5,333
	105,313		105,313	80,101
Companies/Trusts	3,996	-	3,996	7,750
Other Donations		-		
Grants	20,329	-	20,329	75,963
	129,638		129,638	163,814
Activities for Generating Funds				
Fundraising Events	519		519	412
Investment Income				
Bank interest received	16	-	16	41
Incoming Resources from charitable activities				
Service Agreements	-	-	-	25,352
Project & other work	242,915	-	242,915	186,000
	242,915		242,915	211,352
Other income	19,031	-	19,031	14,880
	392,119	-	392,119	390,499

12 Prior Year Resources used

	2022			2021
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Charitable activities				
Direct salaries, NI and pension	231,302	-	231,302	244,142
Vehicles:				
Insurance	3,575	-	3,575	1,926
Running costs	1,768	-	1,768	1,076
	-			1,792
Activity costs				
Costs of activities	26,073	-	26,073	10,401
Consumables	622	-	622	414
Equipment costing less than £500	2,821	-	2,821	1,901
Food, refreshment and other costs	1,515	-	1,515	763
Depreciation	5,189	-	5,189	5,013
Activities for Generating Funds	-	-	-	-
Training	11,253	-	11,253	6,094
Insurance and licences	8,292	-	8,292	7,950
Rent	15,925	-	15,925	19,950
Property Depreciation	13,564	-	13,564	13,564
Other property costs	16,849	360	17,209	10,456
Office costs	10,295	-	10,295	11,856
Administration	22,081	-	22,081	22,051
Grants to other organisations	-	-	-	-
Professional fees	-	-	-	-
Bank charges and interest	1,643	-	1,643	433
	372,767	360	373,127	359,782
Governance costs				
AGM and Trustee meetings	-	-	-	-
DBS checks	566	-	566	284
	566	-	566	284
Total resources used	373,333	360	373,693	360,066
Depreciation of owned fixed assets			19,066	22,064



**Just Around the Corner(JAC)
Notes to the Accounts
for the year ended 31 March 2023**

**13 Prior Year Statement of Financial Affairs
for the year ended 31 March 2022**

	Notes	2022			2021
		Unrestricted funds £	Restricted funds £	Total funds £	£
Incoming resources from generating funds					
- Voluntary income	2	129,638		129,638	163,814
- Investment income	2	16	-	16	41
Income from fundraising events	2	519		519	412
Incoming resources from charitable activities	2	242,915		242,915	211,352
Other incoming resources	2	19,031	-	19,031	14,880
Total incoming resources		392,119		392,119	390,499
				-	-
Resources expended					
Charitable activities	3	372,767	360	373,127	359,782
Governance costs	3	566	-	566	284
Total resources used		373,333	360	373,693	360,066
Net incoming/(outgoing) resources before transfers		18,786	(360)	18,426	30,433
Transfers between funds		-	-	-	-
Net movement in funds for the year	3	18,786	(360)	18,426	30,433
Balances brought forward at 1st April 2021		411,755	6,508	418,263	387,830
Balances carried forward at 31st March 2022		430,541	6,148	436,689	418,263