

JOHN'S CLUB ISLE OF WIGHT

England & Wales · Charity number 1130472

Details

Status Registered

Legal form Other

Registered 2009-07-09

Register [View on the Charity Commission register](#)

Contact

Address 26 Wilton Road
Shanklin
Isle Of Wight
PO37 7BZ

Phone 07702340193

Email johnphillipsmbe@gmail.com

Website <https://www.johnsclubisleofwight.com/>

Activities

Objects: TO ACT AS A RESOURCE FOR PEOPLE WITH A LEARNING OR PHYSICAL DISABILITY, THEIR FAMILIES, DEPENDANTS AND CARERS BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: A) HELPING THEM TO ADVANCE IN LIFE AND HELPING TO DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE ADULTS. B) ADVANCING EDUCATION C) RELIEVING UNEMPLOYMENT D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEEDED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To provide social and educational activities for children, teenagers and adults with learning and physical disabilities. We run three social clubs on a weekly basis covering various age groups. We have a small holding where members grow produce which we sell to raise funds. We arrange trips out to theatres, zoos, museums and other places of interest and organise an annual holiday.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Isle Of Wight

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-30 | £240,494 | £269,387 | - | - |
| 2024-04-30 | £234,398 | £209,373 | - | - |
| 2023-04-30 | £170,732 | £188,288 | - | - |
| 2022-04-30 | £123,774 | £162,342 | - | - |
| 2021-04-30 | £183,500 | £151,500 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|-------|------------|
| ross hammond | Chair | 2026-01-07 |
| CHARLES HARDIE | | 2016-07-11 |
| JOHN PHILLIPS | | |
| Kyle Hollinsworth | | 2016-07-11 |
| Sam Jefferies | | 2016-07-11 |
| christopher hayton | | 2025-05-05 |

JOHN'S CLUB ISLE OF WIGHT

England & Wales - Charity number 1130472

Accounts

REGISTERED CHARITY NUMBER: 1130472

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
JOHN'S CLUB ISLE OF WIGHT**

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

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FOR THE YEAR ENDED 30 APRIL 2025**

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JOHN'S CLUB ISLE OF WIGHT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130472

Principal address

26 Wilton Road
Shanklin
Isle of Wight
PO37 7BZ

Trustees

Mr J Phillips
Ms P Allen (resigned 31.3.25)
Mr J Baker (resigned 31.3.25)
Mr G Dutch (resigned 31.3.25)
Mr C Hardie
Mr K Hollinsworth
Mr S Jefferies
Mr J MacDonald
Mr S Martin (resigned 31.3.25)
Mr S Plater (resigned 31.3.25)
Mr R Hammond (appointed 7.1.26)
Mr C Hayton (appointed 5.5.25)

Independent Examiner

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 15 March 2026 and signed on its behalf by:



Mr J Phillips - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Simon Johnston
The Institute of Chartered Accountants in England and Wales

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

15 March 2026

JOHN'S CLUB ISLE OF WIGHT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 219,955 | - | 219,955 | 202,892 |
| Other trading activities | 2 | 20,539 | - | 20,539 | 31,506 |
| Total | | <u>240,494</u> | <u>-</u> | <u>240,494</u> | <u>234,398</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 21,460 | - | 21,460 | 24,070 |
| Charitable activities | | | | | |
| Social and recreational activities | | 247,927 | - | 247,927 | 185,316 |
| Other | | - | - | - | (13) |
| Total | | <u>269,387</u> | <u>-</u> | <u>269,387</u> | <u>209,373</u> |
| NET INCOME/(EXPENDITURE) | | (28,893) | - | (28,893) | 25,025 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 50,363 | - | 50,363 | 25,338 |
| TOTAL FUNDS CARRIED FORWARD | | <u>21,470</u> | <u>-</u> | <u>21,470</u> | <u>50,363</u> |

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

BALANCE SHEET

30 APRIL 2025

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|--------------------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 7,178 | - | 7,178 | 7,620 |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 14,892 | - | 14,892 | 45,923 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (600) | - | (600) | (3,180) |
| NET CURRENT ASSETS | | <u>14,292</u> | <u>-</u> | <u>14,292</u> | <u>42,743</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>21,470</u> | <u>-</u> | <u>21,470</u> | <u>50,363</u> |
| NET ASSETS | | <u>21,470</u> | <u>-</u> | <u>21,470</u> | <u>50,363</u> |
| FUNDS | | | | | |
| Unrestricted funds | 7 | | | <u>21,470</u> | <u>50,363</u> |
| TOTAL FUNDS | | | | <u>21,470</u> | <u>50,363</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 15 March 2026 and were signed on its behalf by:



Mr J Phillips - Trustee

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

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 |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2025

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|-------------|---------------|---------------|
| | £ | £ |
| Shop income | <u>20,539</u> | <u>31,506</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

The wife of trustee Mr J Phillips was paid £4,814 (2024: £4,590) for consultancy services provided during the year.

There were no trustees' remuneration or other benefits for the year ended 30 April 2025.

Trustees' expenses

A trustee Mr J Phillips was paid £7,500 (2024: £7,650) for reimbursement of mileage and office expenses during the year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 202,892 | - | 202,892 |
| Other trading activities | <u>31,506</u> | - | <u>31,506</u> |
| Total | <u>234,398</u> | - | <u>234,398</u> |
| EXPENDITURE ON | | | |
| Raising funds | 24,070 | - | 24,070 |
| Charitable activities | | | |
| Social and recreational activities | 185,316 | - | 185,316 |
| Other | <u>(13)</u> | - | <u>(13)</u> |
| Total | <u>209,373</u> | - | <u>209,373</u> |
| NET INCOME | 25,025 | - | 25,025 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 25,338 | - | 25,338 |
| TOTAL FUNDS CARRIED FORWARD | <u>50,363</u> | - | <u>50,363</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|-----------------------|----------------------------------|------------------------|---------------|
| COST | | | |
| At 1 May 2024 | 3,615 | 16,679 | 20,294 |
| Additions | 1,950 | - | 1,950 |
| | <u>5,565</u> | <u>16,679</u> | <u>22,244</u> |
| At 30 April 2025 | 5,565 | 16,679 | 22,244 |
| DEPRECIATION | | | |
| At 1 May 2024 | 2,636 | 10,038 | 12,674 |
| Charge for year | 732 | 1,660 | 2,392 |
| | <u>3,368</u> | <u>11,698</u> | <u>15,066</u> |
| At 30 April 2025 | 3,368 | 11,698 | 15,066 |
| NET BOOK VALUE | | | |
| At 30 April 2025 | <u>2,197</u> | <u>4,981</u> | <u>7,178</u> |
| At 30 April 2024 | <u>979</u> | <u>6,641</u> | <u>7,620</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|------------------|------------|--------------|
| Accrued expenses | <u>600</u> | <u>3,180</u> |

7. MOVEMENT IN FUNDS

| | At 1.5.24 £ | Net movement in funds £ | At 30.4.25 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 50,363 | (28,893) | 21,470 |
| | <u>50,363</u> | <u>(28,893)</u> | <u>21,470</u> |
| TOTAL FUNDS | <u>50,363</u> | <u>(28,893)</u> | <u>21,470</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 240,494 | (269,387) | (28,893) |
| | <u>240,494</u> | <u>(269,387)</u> | <u>(28,893)</u> |
| TOTAL FUNDS | <u>240,494</u> | <u>(269,387)</u> | <u>(28,893)</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.5.23 £ | Net movement in funds £ | At 30.4.24 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 25,338 | 25,025 | 50,363 |
| TOTAL FUNDS | <u>25,338</u> | <u>25,025</u> | <u>50,363</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 234,398 | (209,373) | 25,025 |
| TOTAL FUNDS | <u>234,398</u> | <u>(209,373)</u> | <u>25,025</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.23 £ | Net movement in funds £ | At 30.4.25 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 25,338 | (3,868) | 21,470 |
| TOTAL FUNDS | <u>25,338</u> | <u>(3,868)</u> | <u>21,470</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 474,892 | (478,760) | (3,868) |
| TOTAL FUNDS | <u>474,892</u> | <u>(478,760)</u> | <u>(3,868)</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

JOHN'S CLUB ISLE OF WIGHT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

| | 2025 £ | 2024 £ |
|---------------------------------|------------------------|----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 1,780 | 5,295 |
| Club takings | 126,384 | 95,128 |
| Grants and other income | 91,791 | 102,469 |
| | <u>219,955</u> | <u>202,892</u> |
| Other trading activities | | |
| Shop income | 20,539 | 31,506 |
| Total incoming resources | <u>240,494</u> | <u>234,398</u> |
| EXPENDITURE | | |
| Other trading activities | | |
| Rent and utilities | 21,460 | 24,070 |
| Charitable activities | | |
| Wages | 136,420 | 99,663 |
| Motor and travel | 16,071 | 14,386 |
| Postage and stationery | 1,954 | 4,751 |
| Rent | 12,500 | 3,850 |
| Repairs | 1,274 | 6,382 |
| Insurance | 13,507 | 13,594 |
| Trustee reimbursements | 7,500 | 7,650 |
| Activity expenses | 49,402 | 20,729 |
| Sundries | 837 | 654 |
| Depreciation | 2,393 | 2,540 |
| | <u>241,858</u> | <u>174,199</u> |
| Support costs | | |
| Finance | | |
| Accountancy | 1,253 | 3,514 |
| Consultancy and bookkeeping | 4,814 | 7,590 |
| Bank charges | 2 | - |
| | <u>6,069</u> | <u>11,104</u> |
| Total resources expended | <u>269,387</u> | <u>209,373</u> |
| Net (expenditure)/income | <u><u>(28,893)</u></u> | <u><u>25,025</u></u> |

This page does not form part of the statutory financial statements

JOHNS CLUB ISLE OF WIGHT

Charity Number: 1130472

TRUSTEES' ANNUAL REPORT

1. Reference and Administrative Details

Charity Name: Johns Club Isle of Wight

Charity Registration Number: 1130472

Principal Address: 26 Wilton Road, Shanklin, Isle of Wight, PO37 7BZ

Trustees Who Served During the Year

John Phillips
Kyle Hollinsworth
Ross Hammond
Charles Hardie
Jeff McDonald
Sam Jefferies
Christopher Hayton

2. Structure, Governance and Management

Governing Document

Johns Club Isle of Wight is governed by its Constitution and operates as a registered charity in England and Wales (Charity No. 1130472).

Appointment of Trustees

Trustees are appointed in accordance with the charity's Constitution. Trustees are selected based on their skills, experience, and commitment to the charity's aims.

New trustees receive an appropriate induction covering:

- Legal duties and responsibilities under charity law
- The charity's governing document
- Safeguarding responsibilities
- Financial oversight and governance

Trustees meet regularly to oversee the charity's activities, financial position, safeguarding obligations, and strategic direction.

Risk Management

The trustees have assessed the principal risks facing the charity and have implemented appropriate systems and procedures to mitigate those risks. Key areas considered include:

- Safeguarding of vulnerable adults
- Health and safety during activities and events
- Financial sustainability
- Volunteer recruitment and retention

The trustees are satisfied that appropriate procedures and policies are in place to manage these risks.

3. Objectives and Activities

Charitable Objects

The charity exists to support people with disabilities, mental health conditions, learning difficulties, and individuals who find it difficult to socialise or who experience social isolation.

Public Benefit Statement

The trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance.

Johns Club Isle of Wight delivers public benefit by:

- Providing inclusive and accessible social opportunities
- Reducing loneliness and isolation
- Promoting wellbeing, confidence, and independence
- Offering a safe and supportive environment

The charity currently supports over 75 members across the Isle of Wight.

4. Achievements and Performance

During the reporting period, Johns Club Isle of Wight continued to provide regular social gatherings and structured activities for its members.

Key Activities

- Organising inclusive social events
- Facilitating community-based engagement activities
- Providing informal peer support
- Signposting members to additional support services where appropriate

These activities have enabled members to build friendships, increase confidence, and participate more fully in community life.

Partnerships and Community Engagement

The charity has worked collaboratively with:

- Oakfield Football Club
- NHS (Dental Bus)
- The Local Neighbourhood Policing Team
- Warm Space (Monday Lunchtime)
- Ryde Carnival Company

These partnerships have strengthened community connections and enhanced the support available to members.

Impact

The trustees believe the charity has continued to make a positive difference by:

- Reducing social isolation among vulnerable adults
- Improving emotional wellbeing
- Increasing confidence and social participation
- Providing a trusted and safe social environment

Feedback from members and supporters demonstrates continued demand and appreciation for the charity's work.

5. Financial Review

A separate set of financial statements for the year ended [Insert Date] is submitted alongside this report.

The trustees monitor income and expenditure carefully to ensure financial sustainability and the continued delivery of charitable activities.

6. Reserves Policy

The trustees aim to maintain sufficient reserves to:

- Ensure continuity of services
- Cover essential operating costs
- Manage unforeseen expenditure

Reserve levels are reviewed regularly at trustee meetings.

7. Plans for the Future

In the coming year, the trustees aim to:

- Maintain and grow membership
- Expand activity provision
- Develop further community partnerships
- Increase volunteer involvement
- Continue strengthening governance and safeguarding procedures

The trustees remain committed to providing a safe, inclusive, and supportive environment for individuals who may otherwise experience social isolation.

8. Trustee Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report in accordance with applicable law and regulations.

The trustees confirm that:

- They have approved this report in their capacity as charity trustees.
 - They have had due regard to the Charity Commission's public benefit guidance.
 - They are responsible for keeping proper accounting records and safeguarding the charity's assets.
-

9. Statement From Founder John Philips

It has been a challenging year, with grant funding becoming increasingly difficult to secure.

As a result, we have had to reduce activities and scale back the number of buildings from which we provide services. Alongside this, we have optimised staff hours to ensure we continue managing expenses responsibly and sustainably.

Despite these challenges, we successfully completed a large sponsored walk and promoted our work through events such as local carnivals. Thanks to the dedication of our staff, members, and the support of our wider community, we are now in a fairly decent position. We are looking to grow what we offer and expand our services, and we have secured a sponsor who will help us obtain the equipment and tools needed to move forward and deliver much-needed services to our service users.

We hope the year ahead will bring continued success and new opportunities to strengthen and expand our impact.

John Phillips
Trustee and Founder

JOHN'S CLUB ISLE OF WIGHT

England & Wales - Charity number 1130472

Accounts

Trustees report for charity commission

Beginning of the year was very difficult as people were not coming out as they were still being affected by covid therefore our members had dropped below 50% and the ones that did still come along didn't come as often as they use to

We looked at ways we could deal with this and found the only way, was to pick up members directly from their home.

We also hired a person who specialised in many academic subjects and business practices to help us improve what we were doing right but also help us fix what we were doing wrong. This has improved things ever so slightly during his time with us. we are still trying to figure out the best ways to improve the charity.

We also had another challenge that our treasurer had sadly and suddenly passed away, which they were a crucial part of the charity as they helped keep our records and sorted our finances. All records at the time he had on him and because when he passed away unexpectedly, we could not access the records due to the police conducting an investigation on his death.

We hope to use the things we have learned to hopefully have a more positive report next year.

REGISTERED CHARITY NUMBER: 1130472

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024
FOR
JOHN'S CLUB ISLE OF WIGHT

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
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PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

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JOHN'S CLUB ISLE OF WIGHT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130472

Principal address

26 Wilton Road
Shanklin
Isle of Wight
PO37 7BZ

Trustees

Mr J Phillips
Ms P Allen
Mr J Baker
Mr G Dutch
Mr C Hardie
Mr K Hollinsworth
Mr S Jefferies
Mr J MacDonald
Mr S Martin
Mr S Plater

Independent Examiner

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 10 March 2025 and signed on its behalf by:

Mr J Phillips - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Simon Johnston

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

10 March 2025

JOHN'S CLUB ISLE OF WIGHT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 202,892 | - | 202,892 | 127,074 |
| Other trading activities | 2 | 31,506 | - | 31,506 | 43,658 |
| Total | | 234,398 | - | 234,398 | 170,732 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 24,070 | - | 24,070 | 18,179 |
| Charitable activities | | | | | |
| Social and recreational activities | | 185,316 | - | 185,316 | 159,224 |
| Other | | (13) | - | (13) | 10,885 |
| Total | | 209,373 | - | 209,373 | 188,288 |
| NET INCOME/(EXPENDITURE) | | 25,025 | - | 25,025 | (17,556) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 25,338 | - | 25,338 | 42,894 |
| TOTAL FUNDS CARRIED FORWARD | | 50,363 | - | 50,363 | 25,338 |

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

**BALANCE SHEET
30 APRIL 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|----------------------------------------------|-------|------------------------|----------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 7,620 | - | 7,620 | 10,160 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | - | - | - | 6,504 |
| Cash at bank | | 45,923 | - | 45,923 | 11,794 |
| | | <u>45,923</u> | <u>-</u> | <u>45,923</u> | <u>18,298</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (3,180) | - | (3,180) | (3,120) |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CURRENT ASSETS | | <u>42,743</u> | <u>-</u> | <u>42,743</u> | <u>15,178</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>50,363</u> | <u>-</u> | <u>50,363</u> | <u>25,338</u> |
| NET ASSETS | | | | | |
| | | <u>50,363</u> | <u>-</u> | <u>50,363</u> | <u>25,338</u> |
| FUNDS | | | | | |
| Unrestricted funds | 8 | | | 50,363 | 25,338 |
| TOTAL FUNDS | | | | <u>50,363</u> | <u>25,338</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2025 and were signed on its behalf by:

Mr J Phillips - Trustee



The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

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 |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

2. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|-------------|---------------|---------------|
| | £ | £ |
| Shop income | <u>31,506</u> | <u>43,658</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

The wife of trustee Mr J Phillips was paid £4,590 for consultancy services provided during the year ended 30 April 2024. No other trustees' remuneration or benefits were paid during that year.

There were no trustees' remuneration or other benefits for the year ended 30 April 2023.

Trustees' expenses

A trustee Mr J Phillips was paid £7,650 (2023: £5,277) for reimbursement of mileage and office expenses during the year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted fund | Total funds |
|------------------------------------|----------------------|--------------------|-----------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 127,074 | - | 127,074 |
| Other trading activities | 43,658 | - | 43,658 |
| Total | <u>170,732</u> | <u>-</u> | <u>170,732</u> |
| EXPENDITURE ON | | | |
| Raising funds | 18,179 | - | 18,179 |
| Charitable activities | | | |
| Social and recreational activities | 159,224 | - | 159,224 |
| Other | 10,885 | - | 10,885 |
| Total | <u>188,288</u> | <u>-</u> | <u>188,288</u> |
| NET INCOME/(EXPENDITURE) | | | |
| Transfers between funds | (17,556) | - | (17,556) |
| | 9,996 | (9,996) | - |
| Net movement in funds | <u>(7,560)</u> | <u>(9,996)</u> | <u>(17,556)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 32,898 | 9,996 | 42,894 |
| TOTAL FUNDS CARRIED FORWARD | <u>25,338</u> | <u>-</u> | <u>25,338</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

| | | | |
|--------------------------------------------------------------|----------------------------------|----------------------------------|---------------------------|
| 5. TANGIBLE FIXED ASSETS | | | |
| | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
| COST | | | |
| At 1 May 2023 and 30 April 2024 | 3,615 | 16,679 | 20,294 |
| DEPRECIATION | | | |
| At 1 May 2023 | 2,310 | 7,824 | 10,134 |
| Charge for year | 326 | 2,214 | 2,540 |
| At 30 April 2024 | 2,636 | 10,038 | 12,674 |
| NET BOOK VALUE | | | |
| At 30 April 2024 | 979 | 6,641 | 7,620 |
| At 30 April 2023 | 1,305 | 8,855 | 10,160 |
| 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 2024 £ | 2023 £ |
| Trade debtors | | - | 6,504 |
| 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 2024 £ | 2023 £ |
| Accrued expenses | | 3,180 | 3,120 |
| 8. MOVEMENT IN FUNDS | | | |
| | At 1.5.23 £ | Net movement in funds £ | At 30.4.24 £ |
| Unrestricted funds | | | |
| General fund | 25,338 | 25,025 | 50,363 |
| TOTAL FUNDS | <u>25,338</u> | <u>25,025</u> | <u>50,363</u> |
| Net movement in funds, included in the above are as follows: | | | |
| | Incoming resources £ | Resources expended £ | Movement in funds £ |
| Unrestricted funds | | | |
| General fund | 234,398 | (209,373) | 25,025 |
| TOTAL FUNDS | <u>234,398</u> | <u>(209,373)</u> | <u>25,025</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.5.22 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | |
| General fund | 32,898 | (17,556) | 9,996 | 25,338 |
| Restricted funds | | | | |
| Lottery fund | 9,996 | - | (9,996) | - |
| TOTAL FUNDS | <u>42,894</u> | <u>(17,556)</u> | <u>-</u> | <u>25,338</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 170,732 | (188,288) | (17,556) |
| TOTAL FUNDS | <u>170,732</u> | <u>(188,288)</u> | <u>(17,556)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.22 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.24 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | |
| General fund | 32,898 | 7,469 | 9,996 | 50,363 |
| Restricted funds | | | | |
| Lottery fund | 9,996 | - | (9,996) | - |
| TOTAL FUNDS | <u>42,894</u> | <u>7,469</u> | <u>-</u> | <u>50,363</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 405,130 | (397,661) | 7,469 |
| TOTAL FUNDS | <u>405,130</u> | <u>(397,661)</u> | <u>7,469</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

JOHN'S CLUB ISLE OF WIGHT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

| | 2024 £ | 2023 £ |
|---------------------------------|----------------------|------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | | |
| Club takings | 5,295 | 979 |
| Grants and other income | 95,128 | 70,318 |
| | <u>102,469</u> | <u>55,777</u> |
| Other trading activities | 202,892 | 127,074 |
| Shop income | 31,506 | 43,658 |
| Total incoming resources | <u>234,398</u> | <u>170,732</u> |
| EXPENDITURE | | |
| Other trading activities | | |
| Rent and utilities | 24,070 | 18,179 |
| Charitable activities | | |
| Wages | 99,663 | 80,831 |
| Motor and travel | 14,386 | 20,087 |
| Postage and stationery | 4,751 | 6,181 |
| Rent | 3,850 | 3,655 |
| Repairs | 6,382 | 1,187 |
| Insurance | 13,594 | 16,995 |
| Trustee reimbursements | 7,650 | 5,277 |
| Activity expenses | 20,729 | 20,401 |
| Sundries | 654 | 714 |
| Depreciation | <u>2,540</u> | <u>3,914</u> |
| Support costs | 174,199 | 159,242 |
| Finance | | |
| Accountancy | 3,514 | 2,393 |
| Consultancy and bookkeeping | 7,590 | 8,474 |
| | <u>11,104</u> | <u>10,867</u> |
| Total resources expended | <u>209,373</u> | <u>188,288</u> |
| Net income/(expenditure) | <u><u>25,025</u></u> | <u><u>(17,556)</u></u> |

This page does not form part of the statutory financial statements

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

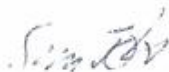
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Simon Johnston

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

10 March 2025

JOHN'S CLUB ISLE OF WIGHT

England & Wales - Charity number 1130472

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
FOR
JOHN'S CLUB ISLE OF WIGHT**

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

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| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 9 |
| Detailed Statement of Financial Activities | 10 |

JOHN'S CLUB ISLE OF WIGHT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130472

Principal address

26 Wilton Road
Shanklin
Isle of Wight
PO37 7BZ

Trustees

Mr J Phillips
Ms P Allen
Mr J Baker
Mr G Dutch
Mr C Hardie
Mr K Hollinsworth
Mr S Jefferies
Mr J MacDonald
Mr S Martin
Mr S Plater

Independent Examiner

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 22 April 2024 and signed on its behalf by:

Mr J Phillips - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Simon Johnston

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

22 April 2024

JOHN'S CLUB ISLE OF WIGHT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 127,074 | - | 127,074 | 84,854 |
| Other trading activities | 2 | 43,658 | - | 43,658 | 38,920 |
| Total | | <u>170,732</u> | <u>-</u> | <u>170,732</u> | <u>123,774</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 18,179 | - | 18,179 | 7,454 |
| Charitable activities | | | | | |
| Social and recreational activities | | 159,224 | - | 159,224 | 132,183 |
| Other | | 10,885 | - | 10,885 | 22,705 |
| Total | | <u>188,288</u> | <u>-</u> | <u>188,288</u> | <u>162,342</u> |
| NET INCOME/(EXPENDITURE) | | | | | |
| Transfers between funds | 8 | (17,556) | - | (17,556) | (38,568) |
| | | 9,996 | (9,996) | - | - |
| Net movement in funds | | (7,560) | (9,996) | (17,556) | (38,568) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 32,898 | 9,996 | 42,894 | 81,462 |
| TOTAL FUNDS CARRIED FORWARD | | <u>25,338</u> | <u>-</u> | <u>25,338</u> | <u>42,894</u> |

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

BALANCE SHEET 30 APRIL 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|--------------------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 10,160 | - | 10,160 | 14,074 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | 6,504 | - | 6,504 | - |
| Cash at bank | | 11,794 | - | 11,794 | 31,880 |
| | | <u>18,298</u> | - | <u>18,298</u> | <u>31,880</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (3,120) | - | (3,120) | (3,060) |
| | | <u>15,178</u> | - | <u>15,178</u> | <u>28,820</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>25,338</u> | - | <u>25,338</u> | <u>42,894</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>25,338</u> | - | <u>25,338</u> | <u>42,894</u> |
| NET ASSETS | | <u>25,338</u> | - | <u>25,338</u> | <u>42,894</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 25,338 | 32,898 |
| Restricted funds | | | | - | 9,996 |
| TOTAL FUNDS | | | | <u>25,338</u> | <u>42,894</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2024 and were signed on its behalf by:

Mr J Phillips - Trustee

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

2. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|-------------|---------------|---------------|
| | £ | £ |
| Shop income | <u>43,658</u> | <u>38,920</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 84,854 | - | 84,854 |
| Other trading activities | <u>38,920</u> | - | <u>38,920</u> |
| Total | <u>123,774</u> | - | <u>123,774</u> |
| EXPENDITURE ON | | | |
| Raising funds | 7,454 | - | 7,454 |
| Charitable activities | | | |
| Social and recreational activities | 132,183 | - | 132,183 |
| Other | <u>22,705</u> | - | <u>22,705</u> |
| Total | <u>162,342</u> | - | <u>162,342</u> |
| NET INCOME/(EXPENDITURE) | (38,568) | - | (38,568) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>71,466</u> | <u>9,996</u> | <u>81,462</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>32,898</u> | <u>9,996</u> | <u>42,894</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|---------------------------------|----------------------------------|------------------------|---------------|
| COST | | | |
| At 1 May 2022 and 30 April 2023 | <u>3,615</u> | <u>16,679</u> | <u>20,294</u> |
| DEPRECIATION | | | |
| At 1 May 2022 | | | |
| Charge for year | 1,875 | 4,345 | 6,220 |
| | 435 | 3,479 | 3,914 |
| At 30 April 2023 | <u>2,310</u> | <u>7,824</u> | <u>10,134</u> |
| NET BOOK VALUE | | | |
| At 30 April 2023 | <u>1,305</u> | <u>8,855</u> | <u>10,160</u> |
| At 30 April 2022 | <u>1,740</u> | <u>12,334</u> | <u>14,074</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---------------|--------------|-----------|
| Trade debtors | <u>6,504</u> | <u>-</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|------------------|--------------|--------------|
| Accrued expenses | <u>3,120</u> | <u>3,060</u> |

8. MOVEMENT IN FUNDS

| | At 1.5.22 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | |
| General fund | 32,898 | (17,556) | 9,996 | 25,338 |
| Restricted funds | | | | |
| Lottery fund | 9,996 | - | (9,996) | - |
| TOTAL FUNDS | <u>42,894</u> | <u>(17,556)</u> | <u>-</u> | <u>25,338</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2023

8. 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 | 170,732 | (188,288) | (17,556) |
| TOTAL FUNDS | <u>170,732</u> | <u>(188,288)</u> | <u>(17,556)</u> |

Comparatives for movement in funds

| | At 1.5.21 £ | Net movement in funds £ | At 30.4.22 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 71,466 | (38,568) | 32,898 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>81,462</u> | <u>(38,568)</u> | <u>42,894</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 123,774 | (162,342) | (38,568) |
| TOTAL FUNDS | <u>123,774</u> | <u>(162,342)</u> | <u>(38,568)</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.21 £ | Net movement in funds £ | Transfers between funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| Unrestricted funds | | | | |
| General fund | 71,466 | (56,124) | 9,996 | 25,338 |
| Restricted funds | | | | |
| Lottery fund | 9,996 | - | (9,996) | - |
| TOTAL FUNDS | <u>81,462</u> | <u>(56,124)</u> | <u>-</u> | <u>25,338</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 294,506 | (350,630) | (56,124) |
| TOTAL FUNDS | <u>294,506</u> | <u>(350,630)</u> | <u>(56,124)</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

JOHN'S CLUB ISLE OF WIGHT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023

| | 2023 £ | 2022 £ |
|---------------------------------|-----------------|-----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | 979 | 82 |
| Donations | 70,318 | 29,765 |
| Club takings | 55,777 | 55,007 |
| Grants and other income | | |
| | <u>127,074</u> | <u>84,854</u> |
| Other trading activities | 43,658 | 38,920 |
| Shop income | | |
| | <u>170,732</u> | <u>123,774</u> |
| Total incoming resources | | |
| EXPENDITURE | | |
| Other trading activities | 18,179 | 7,454 |
| Rent and utilities | | |
| Charitable activities | 80,831 | 64,804 |
| Wages | 20,087 | 14,018 |
| Motor and travel | 6,181 | 4,318 |
| Postage and stationery | 3,655 | 1,620 |
| Rent | 1,187 | 3,251 |
| Repairs | 16,995 | 18,430 |
| Insurance | 25,678 | 19,170 |
| Activity expenses | 714 | 5,090 |
| Sundries | 3,914 | 1,482 |
| Depreciation | | |
| | <u>159,242</u> | <u>132,183</u> |
| Support costs | | |
| Finance | 2,393 | 2,276 |
| Accountancy | 8,474 | 20,429 |
| Consultancy and bookkeeping | | |
| | <u>10,867</u> | <u>22,705</u> |
| Total resources expended | <u>188,288</u> | <u>162,342</u> |
| Net expenditure | <u>(17,556)</u> | <u>(38,568)</u> |

This page does not form part of the statutory financial statements

JOHN'S CLUB ISLE OF WIGHT

England & Wales - Charity number 1130472

Accounts

REGISTERED CHARITY NUMBER: 1130472

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022
FOR
JOHN'S CLUB ISLE OF WIGHT**

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

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FOR THE YEAR ENDED 30 APRIL 2022**

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JOHN'S CLUB ISLE OF WIGHT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130472

Principal address

49 Atherley Road
Shanklin
Isle of Wight
PO37 7AU

Trustees

J Phillips
Ms P Allen
J Baker
G Dutch
C Hardie
K Hollinsworth
S Jefferies
J MacDonald
S Martin
S Plater

Independent Examiner

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 22 March 2023 and signed on its behalf by:

J Phillips - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Simon Johnston
FCA
Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

22 March 2023

JOHN'S CLUB ISLE OF WIGHT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 84,854 | - | 84,854 | 166,554 |
| Other trading activities | 2 | 38,920 | - | 38,920 | 16,958 |
| Total | | <u>123,774</u> | <u>-</u> | <u>123,774</u> | <u>183,512</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 7,454 | - | 7,454 | 19,042 |
| Charitable activities | | | | | |
| Social and recreational activities | | 132,183 | - | 132,183 | 131,263 |
| Other | | 22,705 | - | 22,705 | 1,200 |
| Total | | <u>162,342</u> | <u>-</u> | <u>162,342</u> | <u>151,505</u> |
| NET INCOME/(EXPENDITURE) | | (38,568) | - | (38,568) | 32,007 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 71,466 | 9,996 | 81,462 | 49,455 |
| TOTAL FUNDS CARRIED FORWARD | | <u>32,898</u> | <u>9,996</u> | <u>42,894</u> | <u>81,462</u> |

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

BALANCE SHEET 30 APRIL 2022

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 14,074 | - | 14,074 | 5,764 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | - | - | - | 4,083 |
| Cash at bank | | 21,884 | 9,996 | 31,880 | 74,615 |
| | | <u>21,884</u> | <u>9,996</u> | <u>31,880</u> | <u>78,698</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (3,060) | - | (3,060) | (3,000) |
| | | <u>18,824</u> | <u>9,996</u> | <u>28,820</u> | <u>75,698</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>18,824</u> | <u>9,996</u> | <u>28,820</u> | <u>75,698</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>32,898</u> | <u>9,996</u> | <u>42,894</u> | <u>81,462</u> |
| NET ASSETS | | <u>32,898</u> | <u>9,996</u> | <u>42,894</u> | <u>81,462</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 32,898 | 71,466 |
| Restricted funds | | | | 9,996 | 9,996 |
| TOTAL FUNDS | | | | <u>42,894</u> | <u>81,462</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2023 and were signed on its behalf by:

J Phillips - Trustee

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

2. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|-------------|---------------|---------------|
| | £ | £ |
| Shop income | <u>38,920</u> | <u>16,958</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 166,554 | - | 166,554 |
| Other trading activities | <u>16,958</u> | - | <u>16,958</u> |
| Total | <u>183,512</u> | - | <u>183,512</u> |
| EXPENDITURE ON | | | |
| Raising funds | 19,042 | - | 19,042 |
| Charitable activities | | | |
| Social and recreational activities | 131,263 | - | 131,263 |
| Other | <u>1,200</u> | - | <u>1,200</u> |
| Total | <u>151,505</u> | - | <u>151,505</u> |
| NET INCOME | 32,007 | - | 32,007 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 39,459 | 9,996 | 49,455 |
| TOTAL FUNDS CARRIED FORWARD | <u>71,466</u> | <u>9,996</u> | <u>81,462</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022**

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|-----------------------|----------------------------------|------------------------|---------------|
| COST | | | |
| At 1 May 2021 | 3,116 | 7,385 | 10,501 |
| Additions | 499 | 9,294 | 9,793 |
| At 30 April 2022 | <u>3,615</u> | <u>16,679</u> | <u>20,294</u> |
| DEPRECIATION | | | |
| At 1 May 2021 | 1,405 | 3,332 | 4,737 |
| Charge for year | 470 | 1,013 | 1,483 |
| At 30 April 2022 | <u>1,875</u> | <u>4,345</u> | <u>6,220</u> |
| NET BOOK VALUE | | | |
| At 30 April 2022 | <u>1,740</u> | <u>12,334</u> | <u>14,074</u> |
| At 30 April 2021 | <u>1,711</u> | <u>4,053</u> | <u>5,764</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---------------|-----------|--------------|
| Trade debtors | - | 875 |
| Prepayments | - | 3,208 |
| | <u>-</u> | <u>4,083</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|------------------|--------------|--------------|
| Accrued expenses | <u>3,060</u> | <u>3,000</u> |

8. MOVEMENT IN FUNDS

| | At 1.5.21 £ | Net movement in funds £ | At 30.4.22 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 71,466 | (38,568) | 32,898 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>81,462</u> | <u>(38,568)</u> | <u>42,894</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

8. 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 | 123,774 | (162,342) | (38,568) |
| TOTAL FUNDS | <u>123,774</u> | <u>(162,342)</u> | <u>(38,568)</u> |

Comparatives for movement in funds

| | At 1.5.20 £ | Net movement in funds £ | At 30.4.21 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 39,459 | 32,007 | 71,466 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>49,455</u> | <u>32,007</u> | <u>81,462</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 183,512 | (151,505) | 32,007 |
| TOTAL FUNDS | <u>183,512</u> | <u>(151,505)</u> | <u>32,007</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.20 £ | Net movement in funds £ | At 30.4.22 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 39,459 | (6,561) | 32,898 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>49,455</u> | <u>(6,561)</u> | <u>42,894</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 307,286 | (313,847) | (6,561) |
| TOTAL FUNDS | <u>307,286</u> | <u>(313,847)</u> | <u>(6,561)</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2022.

JOHN'S CLUB ISLE OF WIGHT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

| | 2022 £ | 2021 £ |
|---------------------------------|-----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 82 | 4,532 |
| Club takings | 29,765 | 11,845 |
| Grants and other income | 55,007 | 150,177 |
| | <u>84,854</u> | <u>166,554</u> |
| Other trading activities | | |
| Shop income | 38,920 | 16,958 |
| | <u>38,920</u> | <u>16,958</u> |
| Total incoming resources | 123,774 | 183,512 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | - | 98 |
| Rent and utilities | 7,454 | 18,944 |
| | <u>7,454</u> | <u>19,042</u> |
| Charitable activities | | |
| Wages | 64,804 | 70,180 |
| Motor and travel | 14,018 | 8,373 |
| Postage and stationery | 4,318 | 3,311 |
| Rent | 1,620 | 14,380 |
| Repairs | 3,251 | 3,604 |
| Insurance | 18,430 | 13,714 |
| Activity expenses | 19,170 | 6,726 |
| Sundries | 5,090 | 1,605 |
| Depreciation | 1,482 | 1,921 |
| | <u>132,183</u> | <u>123,814</u> |
| Support costs | | |
| Finance | | |
| Accountancy | 2,276 | 1,782 |
| Consultancy and bookkeeping | 20,429 | 6,857 |
| Bank charges | - | 10 |
| | <u>22,705</u> | <u>8,649</u> |
| Total resources expended | 162,342 | 151,505 |
| | <u>162,342</u> | <u>151,505</u> |
| Net (expenditure)/income | (38,568) | 32,007 |
| | <u>(38,568)</u> | <u>32,007</u> |

This page does not form part of the statutory financial statements

JOHN'S CLUB ISLE OF WIGHT

England & Wales - Charity number 1130472

Accounts

REGISTERED CHARITY NUMBER: 1130472

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021
FOR
JOHN'S CLUB ISLE OF WIGHT**

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

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JOHN'S CLUB ISLE OF WIGHT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130472

Principal address

49 Atherley Road
Shanklin
Isle of Wight
PO37 7AU

Trustees

J Phillips
Ms P Allen
J Baker
G Dutch
C Hardie
K Hollinsworth
S Jefferies
J MacDonald
S Martin
S Plater

Independent Examiner

Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 22 April 2022 and signed on its behalf by:

J Phillips - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JOHN'S CLUB ISLE OF WIGHT

Independent examiner's report to the trustees of John's Club Isle of Wight

I report to the charity trustees on my examination of the accounts of John's Club Isle of Wight (the Trust) for the year ended 30 April 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Simon Johnston
FCA
Mackenzies
Chartered Accountants
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

22 April 2022

JOHN'S CLUB ISLE OF WIGHT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 166,554 | - | 166,554 | 103,471 |
| Other trading activities | 2 | 16,958 | - | 16,958 | 69,714 |
| Total | | 183,512 | - | 183,512 | 173,185 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 19,042 | - | 19,042 | 22,783 |
| Charitable activities | | | | | |
| Social and recreational activities | | 131,263 | - | 131,263 | 116,921 |
| Other | | 1,200 | - | 1,200 | - |
| Total | | 151,505 | - | 151,505 | 139,704 |
| NET INCOME | | 32,007 | - | 32,007 | 33,481 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 39,459 | 9,996 | 49,455 | 15,974 |
| TOTAL FUNDS CARRIED FORWARD | | 71,466 | 9,996 | 81,462 | 49,455 |

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

BALANCE SHEET 30 APRIL 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|----------------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 5,764 | - | 5,764 | 7,685 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | 4,083 | - | 4,083 | - |
| Cash at bank | | 64,619 | 9,996 | 74,615 | 43,570 |
| | | <u>68,702</u> | <u>9,996</u> | <u>78,698</u> | <u>43,570</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (3,000) | - | (3,000) | (1,800) |
| | | <u>65,702</u> | <u>9,996</u> | <u>75,698</u> | <u>41,770</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>71,466</u> | <u>9,996</u> | <u>81,462</u> | <u>49,455</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>71,466</u> | <u>9,996</u> | <u>81,462</u> | <u>49,455</u> |
| NET ASSETS | | | | | |
| | | <u>71,466</u> | <u>9,996</u> | <u>81,462</u> | <u>49,455</u> |
| FUNDS | | | | | |
| Unrestricted funds | 8 | | | 71,466 | 39,459 |
| Restricted funds | | | | 9,996 | 9,996 |
| | | | | <u>81,462</u> | <u>49,455</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>81,462</u> | <u>49,455</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2022 and were signed on its behalf by:

J Phillips - Trustee

The notes form part of these financial statements

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

2. OTHER TRADING ACTIVITIES

| | 2021 | 2020 |
|-------------|---------------|---------------|
| | £ | £ |
| Shop income | <u>16,958</u> | <u>69,714</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 93,475 | 9,996 | 103,471 |
| Other trading activities | <u>69,714</u> | - | <u>69,714</u> |
| Total | 163,189 | 9,996 | 173,185 |
| EXPENDITURE ON | | | |
| Raising funds | 22,783 | - | 22,783 |
| Charitable activities | | | |
| Social and recreational activities | 116,921 | - | 116,921 |
| Total | <u>139,704</u> | - | <u>139,704</u> |
| NET INCOME | 23,485 | 9,996 | 33,481 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 15,974 | - | 15,974 |
| TOTAL FUNDS CARRIED FORWARD | <u>39,459</u> | <u>9,996</u> | <u>49,455</u> |

JOHN'S CLUB ISLE OF WIGHT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

5. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Motor vehicles £ | Totals £ |
|---------------------------------|----------------------------------|------------------------|---------------|
| COST | | | |
| At 1 May 2020 and 30 April 2021 | <u>3,116</u> | <u>7,385</u> | <u>10,501</u> |
| DEPRECIATION | | | |
| At 1 May 2020 | 835 | 1,981 | 2,816 |
| Charge for year | <u>570</u> | <u>1,351</u> | <u>1,921</u> |
| At 30 April 2021 | <u>1,405</u> | <u>3,332</u> | <u>4,737</u> |
| NET BOOK VALUE | | | |
| At 30 April 2021 | <u>1,711</u> | <u>4,053</u> | <u>5,764</u> |
| At 30 April 2020 | <u>2,281</u> | <u>5,404</u> | <u>7,685</u> |

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---------------|--------------|-----------|
| Trade debtors | 875 | - |
| Prepayments | <u>3,208</u> | - |
| | <u>4,083</u> | - |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|------------------|--------------|--------------|
| Accrued expenses | <u>3,000</u> | <u>1,800</u> |

8. MOVEMENT IN FUNDS

| | At 1.5.20 £ | Net movement in funds £ | At 30.4.21 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 39,459 | 32,007 | 71,466 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>49,455</u> | <u>32,007</u> | <u>81,462</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

8. 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 | 183,512 | (151,505) | 32,007 |
| TOTAL FUNDS | <u>183,512</u> | <u>(151,505)</u> | <u>32,007</u> |

Comparatives for movement in funds

| | At 1.5.19 £ | Net movement in funds £ | At 30.4.20 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 15,974 | 23,485 | 39,459 |
| Restricted funds | | | |
| Lottery fund | - | 9,996 | 9,996 |
| TOTAL FUNDS | <u>15,974</u> | <u>33,481</u> | <u>49,455</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 163,189 | (139,704) | 23,485 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>173,185</u> | <u>(139,704)</u> | <u>33,481</u> |

JOHN'S CLUB ISLE OF WIGHT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.5.19 £ | Net movement in funds £ | At 30.4.21 £ |
|---------------------------|----------------|----------------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 15,974 | 55,492 | 71,466 |
| Restricted funds | | | |
| Lottery fund | - | 9,996 | 9,996 |
| TOTAL FUNDS | <u>15,974</u> | <u>65,488</u> | <u>81,462</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 346,701 | (291,209) | 55,492 |
| Restricted funds | | | |
| Lottery fund | 9,996 | - | 9,996 |
| TOTAL FUNDS | <u>356,697</u> | <u>(291,209)</u> | <u>65,488</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

JOHN'S CLUB ISLE OF WIGHT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

| | 2021 £ | 2020 £ |
|---------------------------------|----------------------|----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Legacies | 1 | 14,285 |
| Donations | 4,532 | 2,533 |
| Club takings | 11,844 | 16,330 |
| Grants and other income | 150,177 | 70,323 |
| | <u>166,554</u> | <u>103,471</u> |
| Other trading activities | | |
| Shop income | 16,958 | 69,714 |
| | <u>16,958</u> | <u>69,714</u> |
| Total incoming resources | 183,512 | 173,185 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 98 | 4,404 |
| Rent and utilities | 18,944 | 18,379 |
| | <u>19,042</u> | <u>22,783</u> |
| Charitable activities | | |
| Wages | 70,180 | 49,018 |
| Motor and travel | 8,373 | 16,869 |
| Postage and stationery | 3,311 | 1,221 |
| Rent | 14,380 | 7,015 |
| Repairs | 3,604 | 3,025 |
| Insurance | 13,714 | 13,245 |
| Donations | - | 20 |
| Activity expenses | 6,726 | 20,435 |
| Sundries | 1,605 | 637 |
| Depreciation | 1,921 | 2,302 |
| | <u>123,814</u> | <u>113,787</u> |
| Support costs | | |
| Finance | | |
| Accountancy | 1,782 | 2,134 |
| Consultancy and bookkeeping | 6,857 | 1,000 |
| Bank charges | 10 | - |
| | <u>8,649</u> | <u>3,134</u> |
| Total resources expended | <u>151,505</u> | <u>139,704</u> |
| Net income | <u>32,007</u> | <u>33,481</u> |

This page does not form part of the statutory financial statements