

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

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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) |
| NET CURRENT ASSETS | | <u>65,702</u> | <u>9,996</u> | <u>75,698</u> | <u>41,770</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 | 8 | | | | |
| Unrestricted funds | | | | 71,466 | 39,459 |
| Restricted funds | | | | 9,996 | 9,996 |
| 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>-</u> | <u>69,714</u> |
| Total | <u>163,189</u> | <u>9,996</u> | <u>173,185</u> |
| EXPENDITURE ON | | | |
| Raising funds | 22,783 | - | 22,783 |
| Charitable activities | | | |
| Social and recreational activities | <u>116,921</u> | <u>-</u> | <u>116,921</u> |
| Total | <u>139,704</u> | <u>-</u> | <u>139,704</u> |
| NET INCOME | <u>23,485</u> | <u>9,996</u> | <u>33,481</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>15,974</u> | <u>-</u> | <u>15,974</u> |
| 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>-</u> |
| | <u>4,083</u> | <u>-</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 | 151,505 | 139,704 |
| Net income | 32,007 | 33,481 |

This page does not form part of the statutory financial statements