

**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
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PO30 1LA

JOHN'S CLUB ISLE OF WIGHT

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

	Page
Report of the Trustees	1
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>-</u>	<u>18,298</u>	<u>31,880</u>
CREDITORS					
Amounts falling due within one year	7	(3,120)	-	(3,120)	(3,060)
NET CURRENT ASSETS		<u>15,178</u>	<u>-</u>	<u>15,178</u>	<u>28,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,338</u>	<u>-</u>	<u>25,338</u>	<u>42,894</u>
NET ASSETS		<u>25,338</u>	<u>-</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

**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>-</u>	<u>38,920</u>
Total	<u>123,774</u>	<u>-</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>-</u>	<u>22,705</u>
Total	<u>162,342</u>	<u>-</u>	<u>162,342</u>
 NET INCOME/(EXPENDITURE)	 (38,568)	 -	 (38,568)
 RECONCILIATION OF FUNDS			
Total funds brought forward	71,466	9,996	81,462
 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
	<u>435</u>	<u>3,479</u>	<u>3,914</u>
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		
Total incoming resources	<u>170,732</u>	<u>123,774</u>
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