

## 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  
Newport  
Isle of Wight  
PO30 1LA

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**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**

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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

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### 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<br>fund<br>£ | Restricted<br>fund<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                             |                             |
| Donations and legacies             |       | 202,892                   | -                       | 202,892                     | 127,074                     |
| Other trading activities           | 2     | 31,506                    | -                       | 31,506                      | 43,658                      |
| <b>Total</b>                       |       | <b>234,398</b>            | <b>-</b>                | <b>234,398</b>              | <b>170,732</b>              |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| 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                      |
| <b>Total</b>                       |       | <b>209,373</b>            | <b>-</b>                | <b>209,373</b>              | <b>188,288</b>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>25,025</b>             | <b>-</b>                | <b>25,025</b>               | <b>(17,556)</b>             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| Total funds brought forward        |       | 25,338                    | -                       | 25,338                      | 42,894                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>50,363</b>             | <b>-</b>                | <b>50,363</b>               | <b>25,338</b>               |

The notes form part of these financial statements

**JOHN'S CLUB ISLE OF WIGHT**

**BALANCE SHEET**  
**30 APRIL 2024**

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

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     |
|------------------------------------|-------------------|-----------------|-----------------|
|                                    | £                 | £               | £               |
| <b>INCOME AND ENDOWMENTS FROM</b>  |                   |                 |                 |
| Donations and legacies             | 127,074           | -               | 127,074         |
| Other trading activities           | 43,658            | -               | 43,658          |
| <b>Total</b>                       | <u>170,732</u>    | <u>-</u>        | <u>170,732</u>  |
| <b>EXPENDITURE ON</b>              |                   |                 |                 |
| Raising funds                      | 18,179            | -               | 18,179          |
| <b>Charitable activities</b>       |                   |                 |                 |
| Social and recreational activities | 159,224           | -               | 159,224         |
| Other                              | 10,885            | -               | 10,885          |
| <b>Total</b>                       | <u>188,288</u>    | <u>-</u>        | <u>188,288</u>  |
| <b>NET INCOME/(EXPENDITURE)</b>    | <u>(17,556)</u>   | <u>-</u>        | <u>(17,556)</u> |
| Transfers between funds            | 9,996             | (9,996)         | -               |
| <b>Net movement in funds</b>       | <u>(7,560)</u>    | <u>(9,996)</u>  | <u>(17,556)</u> |
| <b>RECONCILIATION OF FUNDS</b>     |                   |                 |                 |
| Total funds brought forward        | 32,898            | 9,996           | 42,894          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <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<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£ |
|---------------------------------|----------------------------------|------------------------|-------------|
| <b>COST</b>                     |                                  |                        |             |
| At 1 May 2023 and 30 April 2024 | 3,615                            | 16,679                 | 20,294      |
| <b>DEPRECIATION</b>             |                                  |                        |             |
| 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      |
| <b>NET BOOK VALUE</b>           |                                  |                        |             |
| 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<br>£ | 2023<br>£ |
|---------------|-----------|-----------|
| Trade debtors | -         | 6,504     |

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 2024<br>£ | 2023<br>£ |
|------------------|-----------|-----------|
| Accrued expenses | 3,180     | 3,120     |

### 8. MOVEMENT IN FUNDS

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

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

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

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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At 30.4.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                 |
| General fund              | 32,898         | (17,556)                         | 9,996                              | 25,338          |
| <b>Restricted funds</b>   |                |                                  |                                    |                 |
| Lottery fund              | 9,996          | -                                | (9,996)                            | -               |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 170,732                    | (188,288)                  | (17,556)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At 30.4.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                 |
| General fund              | 32,898         | 7,469                            | 9,996                              | 50,363          |
| <b>Restricted funds</b>   |                |                                  |                                    |                 |
| Lottery fund              | 9,996          | -                                | (9,996)                            | -               |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 405,130                    | (397,661)                  | 7,469                     |
| <b>TOTAL FUNDS</b> | <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<br>£      | 2023<br>£       |
|------------------------------|----------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b> |                |                 |
| Donations and legacies       |                |                 |
| Donations                    |                | 979             |
| Club takings                 | 5,295          | 70,318          |
| Grants and other income      | 95,128         | 55,777          |
|                              | <u>102,469</u> | <u></u>         |
|                              | 202,892        | 127,074         |
| Other trading activities     |                |                 |
| Shop income                  | 31,506         | 43,658          |
|                              | <u>31,506</u>  | <u>43,658</u>   |
| Total incoming resources     | <u>234,398</u> | <u>170,732</u>  |
| <b>EXPENDITURE</b>           |                |                 |
| Other trading activities     |                |                 |
| Rent and utilities           | 24,070         | 18,179          |
|                              | <u>24,070</u>  | <u>18,179</u>   |
| Charitable activities        |                |                 |
| Wages                        |                |                 |
| Motor and travel             | 99,663         | 80,831          |
| Postage and stationery       | 14,386         | 20,087          |
| Rent                         | 4,751          | 6,181           |
| Repairs                      | 3,850          | 3,655           |
| Insurance                    | 6,382          | 1,187           |
| Trustee reimbursements       | 13,594         | 16,995          |
| Activity expenses            | 7,650          | 5,277           |
| Sundries                     | 20,729         | 20,401          |
| Depreciation                 | 654            | 714             |
|                              | <u>2,540</u>   | <u>3,914</u>    |
|                              | 174,199        | 159,242         |
| Support costs                |                |                 |
| 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>25,025</u>  | <u>(17,556)</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

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10 March 2025