

JAMIE - FOREVER12

England & Wales · Charity number 1186344

Details

Status Registered

Legal form CIO

Registered 2019-11-14

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

Contact

Address 10 Freeston Road
Heckington
Sleaford
NG34 9TB

Phone 07920269048

Email jamie-forever12@outlook.com

Activities

Objects: THE RELIEF OF CHILDREN WITH CANCER, LIFE LIMITING CONDITIONS AND TERMINALLY ILL . WHO LIVE IN THE AREA OF EAST MIDLANDS, BY THE PROVISION OF A GIFT ALL YEAR ROUND OR AN ACTIVITY DAY OF THEIR CHOICE

Activities: We fundraise to give Children with cancer, life limiting illness and terminally ill gifts throughout the year.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- Derbyshire
- Leicestershire
- Lincolnshire
- Northamptonshire
- Nottinghamshire
- Rutland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£3,793	£8,896	-	-
2023-09-30	£8,726	£8,502	-	-
2022-09-30	£20,486	£15,615	-	-
2021-09-30	£18,583	£8,219	-	-
2020-09-30	£12,438	£8,780	-	-

Trustees

Name	Role	Appointed
Donna Elsom	Chair	2020-10-03
Adeline Winter		2019-11-14
Courtney Winter		2022-01-11
Elena Wilson		2022-11-13
Guy Gibson		2022-10-07
Julie Horgan		2021-08-02
Kerrie Brown		2019-11-14
Kieran Montgomery		2022-11-13
Letitia Winter		2021-08-02
Sheila Hetherington		2019-11-14
Tina Storey		2023-05-10

JAMIE - FOREVER12

England & Wales - Charity number 1186344

Accounts

CHARITY REGISTRATION NUMBER: 1186344

JAMIE-FOREVER 12
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2024

JAMIE-FOREVER 12

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

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JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name	Jamie-Forever 12
Charity registration number	1186344
Principal office	10 Freeston Road Heckington Sleaford Lines NG34 9TB

The trustees

S Hetherington
D Elsom
A Winter
K Brown
T Storey
L Winter
J Horgan
C Winter
G Gibson
K Montgomery
E Wilson

ACCOUNTANTS	Hurstons Ltd Chartered Certified Accountants 463-465 High Street Lincoln LN5 8JB
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Structure, governance and management

When new trustees are required the charity will advertise the positions available and then the committee will vote to decide.

Objectives and activities

The charity fundraises to give gifts to children with cancer, children with life limiting conditions and terminally ill children gifts throughout the year.

Achievements and performance

The charity commenced fundraising in the year and has funds to commence giving gifts in the following year.

JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

Financial review

All reserves are for charitable purposes. The reserves at the end of the year will be distributed as gifts in the following year.

The trustees' annual report was approved on 8 July 2025 and signed on behalf of the board of trustees by:

S Hetherington
Trustee

A Winter
Trustee

JAMIE-FOREVER 12

CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

YEAR ENDED 30 SEPTEMBER 2024

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2024, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

HURSTONS LTD
Chartered Certified Accountants

463-465 High Street
Lincoln
LN5 8JB

9 July 2025

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	3,543	3,543	8,640
Investment income	5	250	250	86
Total income		<u>3,793</u>	<u>3,793</u>	<u>8,726</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	1,954	1,954	5,673
Expenditure on charitable activities	7,8	6,942	6,942	2,829
Total expenditure		<u>8,896</u>	<u>8,896</u>	<u>8,502</u>
Net (expenditure)/income and net movement in funds		<u>(5,103)</u>	<u>(5,103)</u>	<u>224</u>
Reconciliation of funds				
Total funds brought forward		19,120	19,120	18,896
Total funds carried forward		<u>14,017</u>	<u>14,017</u>	<u>19,120</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	12	2,973	4,103
CURRENT ASSETS			
Cash at bank and in hand		<u>11,044</u>	<u>15,017</u>
NET CURRENT ASSETS		<u>11,044</u>	<u>15,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,017</u>	<u>19,120</u>
FUNDS OF THE CHARITY			
Unrestricted funds		<u>14,017</u>	<u>19,120</u>
Total charity funds	13	<u>14,017</u>	<u>19,120</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 July 2025, and are signed on behalf of the board by:

S Hetherington
Trustee

A Winter
Trustee

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (expenditure)/income	(5,103)	224
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	990	1,368
Other interest receivable and similar income	(250)	(86)
<i>Changes in:</i>		
Stocks	–	555
Trade and other creditors	–	(1,160)
Cash generated from operations	(4,363)	901
Interest received	250	86
Net cash (used in)/from operating activities	<u>(4,113)</u>	<u>987</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	–	(770)
Proceeds from sale of tangible assets	140	–
Net cash from/(used in) investing activities	<u>140</u>	<u>(770)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(3,973)	217
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>15,017</u>	<u>14,800</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>11,044</u>	<u>15,017</u>

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Freeston Road, Heckington, Sleaford, Lincs, NG34 9TB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Donations	1,231	1,231	1,091	1,091
Collection boxes	630	630	69	69
Gift aid	–	–	210	210
Fundraising events	1,682	1,682	7,270	7,270
	<u>3,543</u>	<u>3,543</u>	<u>8,640</u>	<u>8,640</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	250	250	86	86

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Staging events	<u>1,954</u>	<u>1,954</u>	<u>5,673</u>	<u>5,673</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Presents to Children	<u>6,942</u>	<u>6,942</u>	<u>2,829</u>	<u>2,829</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Presents to Children	<u>6,942</u>	<u>6,942</u>	<u>2,829</u>

9. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>990</u>	<u>1,368</u>

10. STAFF COSTS

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

12. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 October 2023	8,104
Disposals	<u>(326)</u>
At 30 September 2024	<u><u>7,778</u></u>
Depreciation	
At 1 October 2023	4,001
Charge for the year	990
Disposals	<u>(186)</u>
At 30 September 2024	<u><u>4,805</u></u>
Carrying amount	
At 30 September 2024	<u><u>2,973</u></u>
At 30 September 2023	<u><u>4,103</u></u>

13. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2023 £	Income £	Expenditure £	At 30 September 2024 £
General funds	<u>19,120</u>	<u>3,793</u>	<u>(8,896)</u>	<u><u>14,017</u></u>

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2 023 £
General funds	<u>18,896</u>	<u>8,726</u>	<u>(8,502)</u>	<u><u>19,120</u></u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2024

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	2,973	2,973
Current assets	11,044	11,044
Net assets	<u>14,017</u>	<u>14,017</u>
	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	4,103	4,103
Current assets	15,017	15,017
Creditors less than 1 year	–	–
Net assets	<u>19,120</u>	<u>19,120</u>

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2023	Cash flows	At 30 Sep 2024
	£	£	£
Cash at bank and in hand	<u>15,017</u>	<u>(3,973)</u>	<u>11,044</u>

JAMIE-FOREVER 12
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2024

The following pages do not form part of the financial statements.

JAMIE-FOREVER 12

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	1,231	1,091
Collection boxes	630	69
Gift aid	–	210
Fundraising events	<u>1,682</u>	<u>7,270</u>
	<u>3,543</u>	<u>8,640</u>
Investment income		
Bank interest receivable	<u>250</u>	<u>86</u>
Total income	<u>3,793</u>	<u>8,726</u>
Expenditure		
Costs of other trading activities		
Purchases	213	3,304
Repairs and maintenance	84	95
Insurance	431	429
Other office costs	236	311
Depreciation	990	1,368
Advertising	–	166
	<u>1,954</u>	<u>5,673</u>
Expenditure on charitable activities		
Presents to children	6,012	2,829
Sponsorship and donations	930	–
	<u>6,942</u>	<u>2,829</u>
Total expenditure	<u>8,896</u>	<u>8,502</u>
Net (expenditure)/income	<u>(5,103)</u>	<u>224</u>

JAMIE-FOREVER 12

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Staging events - purchases	213	3,304
Staging events - repairs & maintenance	84	95
Staging events - insurance	431	429
Staging events - other office costs	236	311
Staging events - depreciation	990	1,368
Staging events - advertising costs	–	166
	<u>1,954</u>	<u>5,673</u>
Costs of other trading activities	<u>1,954</u>	<u>5,673</u>
Expenditure on charitable activities		
Presents to Children		
<i>Activities undertaken directly</i>		
Presents to children	6,012	2,829
Sponsorship and donations	930	–
	<u>6,942</u>	<u>2,829</u>
Expenditure on charitable activities	<u>6,942</u>	<u>2,829</u>

JAMIE - FOREVER12

England & Wales - Charity number 1186344

Accounts

CHARITY REGISTRATION NUMBER: 1186344

JAMIE-FOREVER 12
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2023

JAMIE-FOREVER 12

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

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JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name Jamie-Forever 12

Charity registration number 1186344

Principal office 10 Freeston Road
Heckington
Sleaford
Lines
NG34 9TB

The trustees

H Butterfield
H Jarrett
S Hetherington
D Elsom
A Winter
L Sargeant
K Brown
T Storey (Appointed 10 May 2023)
L Winter
J Horgan
C Winter
G Gibson (Appointed 27 October 2022)
K Montgomery (Appointed 13 November 2022)
E Wilson (Appointed 13 November 2022)
H Wilson (Appointed 23 February 2023)

ACCOUNTANTS Hurstons Ltd
Chartered Certified Accountants
463-465 High Street
Lincoln
LN5 8JB

Structure, governance and management

When new trustees are required the charity will advertise the positions available and then the committee will vote to decide.

Objectives and activities

The charity fundraises to give gifts to children with cancer, children with life limiting conditions and terminally ill children gifts throughout the year.

JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

The charity commenced fundraising in the year and has funds to commence giving gifts in the following year.

Financial review

All reserves are for charitable purposes. The reserves at the end of the year will be distributed as gifts in the following year.

The trustees' annual report was approved on 23 July 2024 and signed on behalf of the board of trustees by:

S Hetherington
Trustee

A Winter
Trustee

JAMIE-FOREVER 12

CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

YEAR ENDED 30 SEPTEMBER 2023

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2023, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

HURSTONS LTD
Chartered Certified Accountants

463-465 High Street
Lincoln
LN5 8JB

24 July 2024

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	8,640	8,640	20,486
Investment income	5	86	86	3
Total income		<u>8,726</u>	<u>8,726</u>	<u>20,489</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	5,673	5,673	9,795
Expenditure on charitable activities	7,8	2,829	2,829	5,820
Total expenditure		<u>8,502</u>	<u>8,502</u>	<u>15,615</u>
Net income and net movement in funds		<u>224</u>	<u>224</u>	<u>4,874</u>
Reconciliation of funds				
Total funds brought forward		18,896	18,896	14,022
Total funds carried forward		<u>19,120</u>	<u>19,120</u>	<u>18,896</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	12	4,103	4,701
CURRENT ASSETS			
Stocks	13	–	555
Cash at bank and in hand		<u>15,017</u>	<u>14,800</u>
		15,017	15,355
CREDITORS: amounts falling due within one year	14	–	<u>1,160</u>
NET CURRENT ASSETS		<u>15,017</u>	<u>14,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,120</u>	<u>18,896</u>
FUNDS OF THE CHARITY			
Unrestricted funds		<u>19,120</u>	18,896
Total charity funds	15	<u>19,120</u>	<u>18,896</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 July 2024, and are signed on behalf of the board by:

S Hetherington
Trustee

A Winter
Trustee

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2023

	2023	2022
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	224	4,874
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,368	1,567
Other interest receivable and similar income	(86)	(3)
<i>Changes in:</i>		
Stocks	555	(5)
Trade and other debtors	–	1,150
Trade and other creditors	(1,160)	573
Cash generated from operations	<u>901</u>	<u>8,156</u>
Interest received	<u>86</u>	<u>3</u>
Net cash from operating activities	<u>987</u>	<u>8,159</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(770)	(3,074)
Proceeds from sale of tangible assets	–	475
Net cash used in investing activities	<u>(770)</u>	<u>(2,599)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	217	5,560
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	14,800	9,240
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>15,017</u>	<u>14,800</u>

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Freeston Road, Heckington, Sleaford, Lincs, NG34 9TB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	1,091	1,091	264	264
Collection boxes	69	69	680	680
Gift aid	210	210	266	266
Fundraising events	7,270	7,270	19,276	19,276
	<u>8,640</u>	<u>8,640</u>	<u>20,486</u>	<u>20,486</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>86</u>	<u>86</u>	<u>3</u>	<u>3</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Staging events	<u>5,673</u>	<u>5,673</u>	<u>9,795</u>	<u>9,795</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Presents to Children	<u>2,829</u>	<u>2,829</u>	<u>5,820</u>	<u>5,820</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Presents to Children	<u>2,829</u>	<u>2,829</u>	<u>5,820</u>

9. NET INCOME

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,368</u>	<u>1,567</u>

10. STAFF COSTS

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

12. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 October 2022	7,334
Additions	770
At 30 September 2023	<u>8,104</u>
Depreciation	
At 1 October 2022	2,633
Charge for the year	1,368
At 30 September 2023	<u>4,001</u>
Carrying amount	
At 30 September 2023	<u>4,103</u>
At 30 September 2022	<u>4,701</u>

13. STOCKS

	2023 £	2022 £
Raw materials and consumables	—	<u>555</u>

14. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	—	<u>1,160</u>

15. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2022 £	Income £	Expenditure £	At 30 September 2023 £
General funds	<u>18,896</u>	<u>8,726</u>	<u>(8,502)</u>	<u>19,120</u>

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2 022 £
General funds	<u>14,022</u>	<u>20,489</u>	<u>(15,615)</u>	<u>18,896</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,103	4,103
Current assets	15,017	15,017
Creditors less than 1 year	–	–
Net assets	<u>19,120</u>	<u>19,120</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,701	4,701
Current assets	15,355	15,355
Creditors less than 1 year	(1,160)	(1,160)
Net assets	<u>18,896</u>	<u>18,896</u>

17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2022 £	Cash flows £	At 30 Sep 2023 £
Cash at bank and in hand	<u>14,800</u>	<u>217</u>	<u>15,017</u>

JAMIE-FOREVER 12
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2023

The following pages do not form part of the financial statements.

JAMIE-FOREVER 12

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,091	264
Collection boxes	69	680
Gift aid	210	266
Fundraising events	7,270	19,276
	<u>8,640</u>	<u>20,486</u>
Investment income		
Bank interest receivable	86	3
	<u>86</u>	<u>3</u>
Total income	<u>8,726</u>	<u>20,489</u>
Expenditure		
Costs of other trading activities		
Purchases	3,304	5,733
Repairs and maintenance	95	332
Insurance	429	400
Other office costs	311	953
Depreciation	1,368	1,592
Advertising	166	785
	<u>5,673</u>	<u>9,795</u>
Expenditure on charitable activities		
Purchases	2,829	5,820
	<u>2,829</u>	<u>5,820</u>
Total expenditure	<u>8,502</u>	<u>15,615</u>
Net income	<u>224</u>	<u>4,874</u>

JAMIE-FOREVER 12

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Staging events - purchases	3,304	5,733
Staging events - repairs & maintenance	95	332
Staging events - insurance	429	400
Staging events - other office costs	311	953
Staging events - depreciation	1,368	1,592
Staging events - advertising costs	166	785
	<u>5,673</u>	<u>9,795</u>
Costs of other trading activities	<u>5,673</u>	<u>9,795</u>
Expenditure on charitable activities		
Presents to Children		
<i>Activities undertaken directly</i>		
Presents to Children	2,829	5,820
	<u>2,829</u>	<u>5,820</u>
Expenditure on charitable activities	<u>2,829</u>	<u>5,820</u>

JAMIE - FOREVER12

England & Wales - Charity number 1186344

Accounts

CHARITY REGISTRATION NUMBER: 1186344

JAMIE-FOREVER 12
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2022

JAMIE-FOREVER 12
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2022

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Statement of financial activities	4
Statement of financial position	5
Statement of cash flows	6
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JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name Jamie-Forever 12
Charity registration number 1186344
Principal office 10 Freeston Road
Heckington
Sleaford
Lincs
NG34 9TB

The trustees

H Butterfield
H Jarrett
S Hetherington
D Elsom
A Winter
L Sargeant
K Brown
L Winter
J Horgan
C Winter (Appointed 11 January 2022)
G Gibson (Appointed 27 October 2022)
K Montgomery (Appointed 13 November 2022)
E Wilson (Appointed 13 November 2022)
H Wilson (Appointed 23 February 2023)

ACCOUNTANTS Hurstons Ltd
Chartered Certified Accountants
463-465 High Street
Lincoln
LN5 8JB

Structure, governance and management

When new trustees are required the charity will advertise the positions available and then the committee will vote to decide.

Objectives and activities

The charity fundraises to give gifts to children with cancer, children with life limiting conditions and terminally ill children gifts throughout the year.

JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

The charity commenced fundraising in the year and has funds to commence giving gifts in the following year.

Financial review

All reserves are for charitable purposes. The reserves at the end of the year will be distributed as gifts in the following year.

The trustees' annual report was approved on 30 May 2023 and signed on behalf of the board of trustees by:

S Hetherington
Trustee

A Winter
Trustee

JAMIE-FOREVER 12

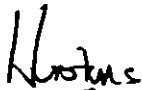
CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

YEAR ENDED 30 SEPTEMBER 2022

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2022, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



HURSTONS LTD
Chartered Certified Accountants

463-465 High Street
Lincoln
LN5 8JB

31 May 2023

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	20,486	20,486	18,583
Investment income	5	3	3	-
Total income		<u>20,489</u>	<u>20,489</u>	<u>18,583</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	9,795	9,795	5,226
Expenditure on charitable activities	7,8	5,820	5,820	2,993
Total expenditure		<u>15,615</u>	<u>15,615</u>	<u>8,219</u>
Net income and net movement in funds		<u>4,874</u>	<u>4,874</u>	<u>10,364</u>
Reconciliation of funds				
Total funds brought forward		14,022	14,022	3,658
Total funds carried forward		<u>18,896</u>	<u>18,896</u>	<u>14,022</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	12	4,701	3,669
CURRENT ASSETS			
Stocks	13	555	550
Debtors	14	–	1,150
Cash at bank and in hand		<u>14,800</u>	<u>9,240</u>
		15,355	10,940
CREDITORS: amounts falling due within one year	15	<u>1,160</u>	<u>587</u>
NET CURRENT ASSETS		<u>14,195</u>	<u>10,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,896</u>	<u>14,022</u>
FUNDS OF THE CHARITY			
Unrestricted funds		<u>18,896</u>	<u>14,022</u>
Total charity funds	16	<u>18,896</u>	<u>14,022</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 May 2023, and are signed on behalf of the board by:

S Hetherington
Trustee

A Winter
Trustee

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	4,874	10,364
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,567	1,223
Other interest receivable and similar income	(3)	-
<i>Changes in:</i>		
Stocks	(5)	(550)
Trade and other debtors	1,150	(1,150)
Trade and other creditors	573	587
Cash generated from operations	8,156	10,474
Interest received	3	-
Net cash from operating activities	<u>8,159</u>	<u>10,474</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(3,074)	(4,892)
Proceeds from sale of tangible assets	475	-
Net cash used in investing activities	<u>(2,599)</u>	<u>(4,892)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	5,560	5,582
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	9,240	3,658
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>14,800</u>	<u>9,240</u>

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Freeston Road, Heckington, Sleaford, Lincs, NG34 9TB.

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3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	264	264	2,985	2,985
Paypal giving fund	–	–	210	210
Collection boxes	680	680	649	649
Gift aid	266	266	486	486
Fundraising events	19,276	19,276	14,253	14,253
	<u>20,486</u>	<u>20,486</u>	<u>18,583</u>	<u>18,583</u>

5. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>3</u>	<u>3</u>	<u>–</u>	<u>–</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

6. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Staging events	<u>9,795</u>	<u>9,795</u>	<u>5,226</u>	<u>5,226</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Presents to Children	<u>5,820</u>	<u>5,820</u>	<u>2,993</u>	<u>2,993</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Presents to Children	<u>5,820</u>	<u>5,820</u>	<u>2,993</u>

9. NET INCOME

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,567</u>	<u>1,223</u>

10. STAFF COSTS

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

12. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 October 2021	4,892
Additions	3,074
Disposals	<u>(632)</u>
At 30 September 2022	<u>7,334</u>
Depreciation	
At 1 October 2021	1,223
Charge for the year	1,567
Disposals	<u>(157)</u>
At 30 September 2022	<u>2,633</u>
Carrying amount	
At 30 September 2022	<u>4,701</u>
At 30 September 2021	<u>3,669</u>

13. STOCKS

	2022 £	2021 £
Raw materials and consumables	<u>555</u>	<u>550</u>

14. DEBTORS

	2022 £	2021 £
Other debtors	<u>-</u>	<u>1,150</u>

15. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,160	527
Other creditors	<u>-</u>	<u>60</u>
	<u>1,160</u>	<u>587</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2022

16. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	<u>14,022</u>	<u>20,489</u>	<u>(15,615)</u>	<u>18,896</u>

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2 021 £
General funds	<u>3,658</u>	<u>18,583</u>	<u>(8,219)</u>	<u>14,022</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,701	4,701
Current assets	15,355	15,355
Creditors less than 1 year	<u>(1,160)</u>	<u>(1,160)</u>
Net assets	<u>18,896</u>	<u>18,896</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,669	3,669
Current assets	10,940	10,940
Creditors less than 1 year	<u>588</u>	<u>588</u>
Net assets	<u>15,197</u>	<u>15,197</u>

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2021 £	Cash flows £	At 30 Sep 2022 £
Cash at bank and in hand	<u>9,240</u>	<u>5,560</u>	<u>14,800</u>

JAMIE-FOREVER 12
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2022

The following pages do not form part of the financial statements.

JAMIE-FOREVER 12

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	264	2,985
Paypal giving fund	–	210
Collection boxes	680	649
Gift aid	266	486
Fundraising events	<u>19,276</u>	<u>14,253</u>
	<u>20,486</u>	<u>18,583</u>
Investment income		
Bank interest receivable	<u>3</u>	–
Total income	<u>20,489</u>	<u>18,583</u>
Expenditure		
Costs of other trading activities		
Purchases	5,733	2,412
Repairs and maintenance	332	–
Insurance	400	390
Other office costs	953	969
Depreciation	1,592	1,223
Advertising	785	232
	<u>9,795</u>	<u>5,226</u>
Expenditure on charitable activities		
Purchases	<u>5,820</u>	<u>2,993</u>
Total expenditure	<u>15,615</u>	<u>8,219</u>
Net income	<u>4,874</u>	<u>10,364</u>

JAMIE-FOREVER 12

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Costs of other trading activities		
Costs of other trading activities - Staging events		
Staging events - purchases	5,733	2,412
Staging events - repairs & maintenance	332	-
Staging events - insurance	400	390
Staging events - other office costs	953	969
Staging events - depreciation	1,592	1,223
Staging events - advertising costs	785	232
	<u>9,795</u>	<u>5,226</u>
	<u>9,795</u>	<u>5,226</u>
Costs of other trading activities		
Expenditure on charitable activities		
Presents to Children		
<i>Activities undertaken directly</i>		
Presents to Children	5,820	2,993
	<u>5,820</u>	<u>2,993</u>
Expenditure on charitable activities	<u>5,820</u>	<u>2,993</u>

JAMIE - FOREVER12

England & Wales - Charity number 1186344

Accounts

CHARITY REGISTRATION NUMBER: 1186344

JAMIE-FOREVER 12
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2021

JAMIE-FOREVER 12

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

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JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name Jamie-Forever 12

Charity registration number 1186344

Principal office 10 Freeston Road
Heckington
Sleaford
Lines
NG34 9TB

The trustees

H Butterfield
H Jarrett
S Hetherington
D Elsom (Appointed 3 October 2020)
A Winter
L Sargeant (Appointed 10 February 2021)
K Brown
L Winter (Appointed 2 August 2021)
J Horgan (Appointed 2 August 2021)
C Winter (Appointed 11 January 2022)

ACCOUNTANTS Hurstons Ltd
Chartered Certified Accountants
13 High Street
Branston
Lincoln
LN4 1NB

Structure, governance and management

When new trustees are required the charity will advertise the positions available and then the committee will vote to decide.

Objectives and activities

The charity fundraises to give gifts to children with cancer, children with life limiting conditions and terminally ill children gifts throughout the year.

Achievements and performance

The charity commenced fundraising in the year and has funds to commence giving gifts in the following year.

JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

Financial review

All reserves are for charitable purposes. The reserves at the end of the year will be distributed as gifts in the following year.

The trustees' annual report was approved on 26 July 2022 and signed on behalf of the board of trustees by:

S Hetherington
Trustee

A Winter
Trustee

JAMIE-FOREVER 12

CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

YEAR ENDED 30 SEPTEMBER 2021

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2021, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

HURSTONS LTD
Chartered Certified Accountants

13 High Street
Branston
Lincoln
LN4 1NB

27 July 2022

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	18,583	18,583	12,438
Total income		<u>18,583</u>	<u>18,583</u>	<u>12,438</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	5	5,226	5,226	8,780
Expenditure on charitable activities	6,7	2,993	2,993	–
Total expenditure		<u>8,219</u>	<u>8,219</u>	<u>8,780</u>
Net income and net movement in funds		<u>10,364</u>	<u>10,364</u>	<u>3,658</u>
Reconciliation of funds				
Total funds brought forward		3,658	3,658	–
Total funds carried forward		<u>14,022</u>	<u>14,022</u>	<u>3,658</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	11	3,669	–
CURRENT ASSETS			
Stocks	12	550	–
Debtors	13	1,150	–
Cash at bank and in hand		9,240	3,658
		<u>10,940</u>	<u>3,658</u>
CREDITORS: amounts falling due within one year	14	<u>587</u>	<u>–</u>
NET CURRENT ASSETS		<u>10,353</u>	<u>3,658</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,022</u>	<u>3,658</u>
FUNDS OF THE CHARITY			
Unrestricted funds		14,022	3,658
Total charity funds	15	<u>14,022</u>	<u>3,658</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 July 2022, and are signed on behalf of the board by:

S Hetherington
Trustee

A Winter
Trustee

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2021

	2021	2020
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	10,364	3,658
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,223	–
<i>Changes in:</i>		
Stocks	(550)	–
Trade and other debtors	(1,150)	–
Trade and other creditors	587	–
Cash generated from operations	<u>10,474</u>	<u>3,658</u>
Net cash from operating activities	<u>10,474</u>	<u>3,658</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	<u>(4,892)</u>	–
Net cash used in investing activities	<u>(4,892)</u>	–
NET INCREASE IN CASH AND CASH EQUIVALENTS	5,582	3,658
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,658	–
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>9,240</u>	<u>3,658</u>

The notes on pages 7 to 13 form part of these financial statements.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Freeston Road, Heckington, Sleaford, Lincs, NG34 9TB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Donations	2,985	2,985	455	455
Paypal giving fund	210	210	52	52
Collection boxes	649	649	56	56
Gift aid	486	486	–	–
Fundraising events	14,253	14,253	11,875	11,875
	<u>18,583</u>	<u>18,583</u>	<u>12,438</u>	<u>12,438</u>

5. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Staging events	5,226	5,226	8,780	8,780
	<u>5,226</u>	<u>5,226</u>	<u>8,780</u>	<u>8,780</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Presents to Children	<u>2,993</u>	<u>2,993</u>	<u>–</u>	<u>–</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Presents to Children	<u>2,993</u>	<u>2,993</u>	<u>–</u>

8. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,223</u>	<u>–</u>

9. STAFF COSTS

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 October 2020	–
Additions	<u>4,892</u>
At 30 September 2021	<u><u>4,892</u></u>
Depreciation	
At 1 October 2020	–
Charge for the year	<u>1,223</u>
At 30 September 2021	<u><u>1,223</u></u>
Carrying amount	
At 30 September 2021	<u><u>3,669</u></u>
At 30 September 2020	<u><u>–</u></u>

12. STOCKS

	2021 £	2020 £
Raw materials and consumables	<u>550</u>	<u>–</u>

13. DEBTORS

	2021 £	2020 £
Other debtors	<u>1,150</u>	<u>–</u>

14. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	527	–
Other creditors	<u>60</u>	<u>–</u>
	<u><u>587</u></u>	<u><u>–</u></u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2021

15. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2020	Income	Expenditure	At 30 September 2021
	£	£	£	£
General funds	<u>3,658</u>	<u>18,583</u>	<u>(8,219)</u>	<u>14,022</u>

	At 1 October 2019	Income	Expenditure	At 30 September 2 020
	£	£	£	£
General funds	<u>–</u>	<u>12,438</u>	<u>(8,780)</u>	<u>3,658</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	3,669	3,669
Current assets	10,940	10,940
Creditors less than 1 year	<u>588</u>	<u>588</u>
Net assets	<u>15,197</u>	<u>15,197</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	–	–
Current assets	3,658	3,658
Creditors less than 1 year	<u>–</u>	<u>–</u>
Net assets	<u>3,658</u>	<u>3,658</u>

17. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2020	Cash flows	At 30 Sep 2021
	£	£	£
Cash at bank and in hand	<u>3,658</u>	<u>5,582</u>	<u>9,240</u>

JAMIE-FOREVER 12
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2021

The following pages do not form part of the financial statements.

JAMIE-FOREVER 12

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	2,985	455
Paypal giving fund	210	52
Collection boxes	649	56
Gift aid	486	–
Fundraising events	14,253	11,875
	<u>18,583</u>	<u>12,438</u>
Total income	<u>18,583</u>	<u>12,438</u>
Expenditure		
Costs of other trading activities		
Purchases	2,412	3,562
Rent	–	4,792
Insurance	390	–
Other office costs	969	365
Depreciation	1,223	–
DetailedSOFAExpenditureOnOtherTradingActivitiesType1H	232	50
DetailedSOFAExpenditureOnOtherTradingActivitiesType2H	–	11
	<u>5,226</u>	<u>8,780</u>
Expenditure on charitable activities		
Purchases	2,993	–
	<u>8,219</u>	<u>8,780</u>
Total expenditure	<u>8,219</u>	<u>8,780</u>
Net income	<u>10,364</u>	<u>3,658</u>

JAMIE-FOREVER 12

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Staging events		
Staging events - purchases	2,412	3,562
Staging events - venues	–	4,792
Staging events - insurance	390	–
Staging events - other office costs	969	365
Staging events - depreciation	1,223	–
Staging events - advertising costs	232	50
Staging events - paypal fees	–	11
	<u>5,226</u>	<u>8,780</u>
Costs of other trading activities	<u>5,226</u>	<u>8,780</u>
Expenditure on charitable activities		
Presents to Children		
<i>Activities undertaken directly</i>		
Presents to Children	2,993	–
	<u>2,993</u>	<u>–</u>
Expenditure on charitable activities	<u>2,993</u>	<u>–</u>

JAMIE - FOREVER12

England & Wales - Charity number 1186344

Accounts

CHARITY REGISTRATION NUMBER: 1186344

JAMIE-FOREVER 12
UNAUDITED FINANCIAL STATEMENTS
30 SEPTEMBER 2020

JAMIE-FOREVER 12

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2020

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Chartered certified accountants report to jamie-forever 12 on the unaudited financial information	3
Statement of financial activities	4
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Statement of cash flows	6
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JAMIE-FOREVER 12
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name Jamie-Forever 12
Charity registration number 1186344
Principal office 10 Freeston Road
Heckington
Sleaford
Lincs
NG34 9TB

The trustees

H Butterfield	(Appointed 14 November 2019)
E McGreskin	(Appointed 14 November 2019)
H Jarrett	(Appointed 14 November 2019)
S Hetherington	(Appointed 14 November 2019)
L Mountain	(Appointed 14 November 2019)
D Elsom (Chair)	(Appointed 3 October 2020)
A Winter	(Appointed 14 November 2019)
L Sargeant	(Appointed 10 February 2021)
K Brown	(Appointed 14 November 2019)

ACCOUNTANTS Hurstons Ltd
Chartered Certified Accountants
13 High Street
Branston
Lincoln
LN4 1NB

Structure, governance and management

When new trustees are required the charity will advertise the positions available and then the committee will vote to decide.

Objectives and activities

The charity fundraises to give gifts to children with cancer, children with life limiting conditions and terminally ill children gifts throughout the year.

Achievements and performance

The charity commenced fundraising in the year and has funds to commence giving gifts in the following year.

JAMIE-FOREVER 12

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

Financial review

All reserves are for charitable purposes. The reserves at the end of the year will be distributed as gifts in the following year.

The trustees' annual report was approved on 29 June 2021 and signed on behalf of the board of trustees by:



D Elsom
Chair

JAMIE-FOREVER 12

CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

YEAR ENDED 30 SEPTEMBER 2020

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 30 September 2020, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



HURSTONS LTD
Chartered Certified Accountants

13 High Street
Branston
Lincoln
LN4 1NB

30 June 2021

JAMIE-FOREVER 12
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 SEPTEMBER 2020

	Note	2020 Total funds £
Income and endowments		
Donations and legacies	4	<u>12,438</u>
Total income		<u>12,438</u>
Expenditure		
Expenditure on raising funds:		
Costs of other trading activities	5	<u>8,780</u>
Total expenditure		<u>8,780</u>
Net income and net movement in funds		<u>3,658</u>
Reconciliation of funds		
Total funds brought forward		—
Total funds carried forward		<u>3,658</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 10 form part of these financial statements.

JAMIE-FOREVER 12

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2020

	Note	2020 £
CURRENT ASSETS		
Cash at bank and in hand		<u>3,658</u>
NET CURRENT ASSETS		<u>3,658</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,658</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 June 2021, and are signed on behalf of the board by:



D Elsom
Chair

The notes on pages 7 to 10 form part of these financial statements.

JAMIE-FOREVER 12
STATEMENT OF CASH FLOWS
YEAR ENDED 30 SEPTEMBER 2020

	2020
	£
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income	<u>3,658</u>
Cash generated from operations	<u>3,658</u>
Net cash from operating activities	<u>3,658</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>3,658</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>—</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>3,658</u>

The notes on pages 7 to 10 form part of these financial statements.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2020

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 10 Freeston Road, Heckington, Sleaford, Lincs, NG34 9TB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 October 2018. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. DONATIONS AND LEGACIES

	Total Funds 2020 £
DONATIONS	
Donations	455
Paypal giving fund	52
Collection boxes	56
GRANTS	
Fundraising events	11,875
	<u>12,438</u>

5. COSTS OF OTHER TRADING ACTIVITIES

	Total Funds 2020 £
Costs of other trading activities - Staging events	<u>8,780</u>

JAMIE-FOREVER 12

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30 SEPTEMBER 2020

6. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020
£

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

7. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2020 £
Current assets	<u>3,658</u>	<u>3,658</u>

9. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Oct 2019 £	Cash flows £	At 30 Sep 2020 £
Cash at bank and in hand	<u>–</u>	<u>3,658</u>	<u>3,658</u>

10. TRANSITION TO FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 October 2018.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

JAMIE-FOREVER 12
MANAGEMENT INFORMATION
YEAR ENDED 30 SEPTEMBER 2020

The following pages do not form part of the financial statements.

JAMIE-FOREVER 12

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2020

	2020 £
Income and endowments	
Donations and legacies	
Donations	455
Paypal giving fund	52
Collection boxes	56
Fundraising events	<u>11,875</u>
	<u>12,438</u>
Total income	<u><u>12,438</u></u>
Expenditure	
Costs of other trading activities	
Purchases	3,562
Rent	4,792
Other office costs	365
Advertising costs	50
Paypal fees	<u>11</u>
	<u>8,780</u>
Total expenditure	<u><u>8,780</u></u>
Net income	<u><u>3,658</u></u>

JAMIE-FOREVER 12

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2020

	2020 £
Costs of other trading activities	
Costs of other trading activities - Staging events	
Staging events - purchases	3,562
Staging events - venues	4,792
Staging events - other office costs	365
Staging events - advertising costs	50
Staging events - paypal fees	11
	<u>8,780</u>
	<u>8,780</u>
Costs of other trading activities	<u>8,780</u>