

**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

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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  
Lincs  
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**

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#### **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**

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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
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	18,583	18,583	12,438
<b>Total income</b>		18,583	18,583	12,438
<b>Expenditure</b>				
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	—
<b>Total expenditure</b>		8,219	8,219	8,780
<b>Net income and net movement in funds</b>		10,364	10,364	3,658
<b>Reconciliation of funds</b>				
Total funds brought forward		3,658	3,658	—
<b>Total funds carried forward</b>		14,022	14,022	3,658

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

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	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	3,669	—
<b>CURRENT ASSETS</b>			
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>
<b>CREDITORS: amounts falling due within one year</b>	14	<u>587</u>	<u>—</u>
<b>NET CURRENT ASSETS</b>		<u>10,353</u>	<u>3,658</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,022</u>	<u>3,658</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		14,022	3,658
<b>Total charity funds</b>	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

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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

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	2021 £	2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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	10,474	3,658
Net cash from operating activities	10,474	3,658
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(4,892)	—
Net cash used in investing activities	(4,892)	—
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	5,582	3,658
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	3,658	—
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	9,240	3,658

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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

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### 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.

#### 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.

**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

**YEAR ENDED 30 SEPTEMBER 2021**

**Tangible assets (continued)**

## Depreciation

Plant and machinery	-	25% reducing balance
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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 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.

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

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#### 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 £
<b>DONATIONS</b>				
Donations	2,985	<b>2,985</b>	455	455
Paypal giving fund	210	<b>210</b>	52	52
Collection boxes	649	<b>649</b>	56	56
Gift aid	486	<b>486</b>	—	—
Fundraising events	14,253	<b>14,253</b>	11,875	11,875
	<u>18,583</u>	<u><b>18,583</b></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	<u>5,226</u>	<u><b>5,226</b></u>	<u>8,780</u>	<u>8,780</u>

# JAMIE-FOREVER 12

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 30 SEPTEMBER 2021

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#### 6. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

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

#### 7. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

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#### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>Cost</b>	
At 1 October 2020	—
Additions	<u>4,892</u>
<b>At 30 September 2021</b>	<u><b>4,892</b></u>
<b>Depreciation</b>	
At 1 October 2020	—
Charge for the year	<u>1,223</u>
<b>At 30 September 2021</b>	<u><b>1,223</b></u>
<b>Carrying amount</b>	
<b>At 30 September 2021</b>	<u><b>3,669</b></u>
At 30 September 2020	<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><b>587</b></u>	<u>—</u>

# JAMIE-FOREVER 12

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 30 SEPTEMBER 2021

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#### 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>
<b>Net assets</b>	<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>
<b>Net assets</b>	<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>

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# **JAMIE-FOREVER 12**

## **MANAGEMENT INFORMATION**

**YEAR ENDED 30 SEPTEMBER 2021**

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



# JAMIE-FOREVER 12

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2021

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	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Total income</b>	<u>18,583</u>	<u>12,438</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
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>
<b>Expenditure on charitable activities</b>		
Purchases	2,993	—
<b>Total expenditure</b>	<u>8,219</u>	<u>8,780</u>
<b>Net income</b>	<u>10,364</u>	<u>3,658</u>

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# JAMIE-FOREVER 12

## NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 SEPTEMBER 2021

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	2021 £	2020 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Staging events</b>		
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>
 <b>Costs of other trading activities</b>	 <u><u>5,226</u></u>	 <u><u>8,780</u></u>
 <b>Expenditure on charitable activities</b>		
<b>Presents to Children</b>		
<i>Activities undertaken directly</i>		
Presents to Children	<u>2,993</u>	<u>—</u>
 <b>Expenditure on charitable activities</b>	 <u><u>2,993</u></u>	 <u><u>—</u></u>

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