

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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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
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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.

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

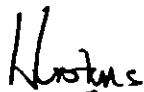
CHARTERED CERTIFIED ACCOUNTANTS REPORT TO JAMIE-FOREVER 12 ON THE UNAUDITED FINANCIAL INFORMATION OF JAMIE-FOREVER 12

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		14,195	10,353
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.

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 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	(632)
At 30 September 2022	<u>7,334</u>
Depreciation	
At 1 October 2021	1,223
Charge for the year	1,567
Disposals	(157)
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	-	60
	<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 2021
	£	£	£	£
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
	£	£
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
	£	£
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	19,276	14,253
	<u>20,486</u>	<u>18,583</u>
Investment income		
Bank interest receivable	3	—
	<u>3</u>	<u>—</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	5,820	2,993
	<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	5,733	2,412
Staging events - purchases	332	-
Staging events - repairs & maintenance	400	390
Staging events - insurance	953	969
Staging events - other office costs	1,592	1,223
Staging events - depreciation	785	232
Staging events - advertising costs	<u>9,795</u>	<u>5,226</u>
	<u>9,795</u>	<u>5,226</u>
Costs of other trading activities	<u>9,795</u>	<u>5,226</u>
Expenditure on charitable activities		
Presents to Children		
<i>Activities undertaken directly</i>	5,820	2,993
Presents to Children	<u>5,820</u>	<u>2,993</u>
Expenditure on charitable activities	<u>5,820</u>	<u>2,993</u>