

JL12

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J M Dixon G Beasley S Bakare
Charity number	1198260
Principal address	431 Luton Road Harpenden AL5 3QE
Independent examiner	Philip Glyn-Smith BA FCA Unit F Whiteacres Cambridge Road Whetstone Leicestershire LE8 6ZG
Bankers	Metro Bank
Solicitors	Gunnercooke LLP

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JL12

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

In reviewing the reporting year and considering objectives the Trustees have had regard to the Charity Commission guidance on public benefit and the duty under and of the Charities Act 2011 and received a full induction and Trustee training during the set-up phase of JL12 (Trustee Training by Michele Price – Partner at Gunnercooke)

JL12 OBJECTIVES

Charitable Objectives of the CIO as set out in our constitution are:

"For the public benefit to advance in life and relieve needs of young people (the beneficiaries) through the provision of grants and funding:

- To other charities, voluntary groups, schools and service providers to enable the beneficiaries to open the door of opportunity in areas where their talents or passions lie or where they need additional support, including but not exclusively, in sport, fitness, music, education, the arts;
- To enable the beneficiaries to access or pay for kit, uniforms, equipment, counselling, travel costs, subscription of membership costs, coaching or tuition fees and competition costs, and;
- To enable the beneficiaries to take part in educational, training, sporting, cultural and developmental programmes, courses, qualifications, or accreditations."

The charity makes small, targeted grants in line with these objects and our grant giving criteria.

JL12 Summary



"Don't let what you can't do stop you from doing what you can do."

John Wooden

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and Performance

- Safeguarding training completed
- Connected with and supported community organisation's in Luton, London, and Belfast
- Developed application, monitoring and evaluation process
- Awarded 5 community grants across the 3 priority areas
- Welcomed two JL12 ambassadors to the team
- Developed content, imagery and added social media platform to increase awareness of JL12
- Produced an infomercial
- Produced a short video on a case study demonstrating impact of receiving funding

Professional Engagements and Outreach

- Irish FA Foundation – Northern Ireland
- Active Luton Health & Wellbeing Trust – Community Outreach Team
- Violence Exploitation Reeducation Unit – Luton & Bedfordshire VERU
- One Degree Academy – Enfield
- ICapture media Ltd - Luton
- Lagan Valley Education project - Belfast
- Kickoff @ 3 community organisation – London
- Wauluds primary school – Luton
- Hillborough junior school – Luton

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

DIRECTOR OF OPERATIONS REPORT

The following report covers the period from 1st January 2023 - 31st of December 2023.

This report aims to demonstrate the progress made during the second year in operation. During this period JL12 developed and implemented a strategy for growth and awarded its first round of funding, building on the positive start made in year one.

Growth Strategy:

1. Connecting with community organisation's
2. Marketing to grow the reach
3. Developing a robust application, monitoring and evaluation process
4. Appointing ambassador roles
5. Awarding funding

Connecting with community organisation's:

JL12's aim is to support organisations that help young people manage challenges and overcome adversity to reach their full potential. During this period, it was imperative to connect with community organisation's and build trusted collaborative relationships to address issues impacting on children and young people facing disadvantage. Numerous networking engagements took place including attending events and meetings as well as visiting organisations across the 3 priority areas in London, Luton and Greater Belfast. This proactive approach ensured that organisations were able to find out more about JL12 as well as discuss the application criteria and their project ideas.

Marketing to grow the reach

JL12 introduced Instagram to develop the use of social media to increase visibility, to foster a sense of community and to engage with an online audience.

An infomercial was produced with several of the Trustees and Riley the young ambassador presenting key information about funding eligibility and how to apply.

In addition, a case study video was produced to help encapsulate the positive impact of receiving funding and to highlight the great work taking place in communities that benefit children and young people.

To direct followers to JL12 updates, a Linkin.bio was added to connect the website and Instagram together improving connectivity between the two platforms.

Developing a robust application, monitoring and evaluation process:

An application process was developed enabling organisation's to submit their project plan to evidence that they met the criteria and to demonstrate they had the appropriate operational and safeguarding processes in place. Projects were monitored throughout by email, telephone calls and site visits. On completion of projects, organisation's submitted a final report providing information detailing how their project went, the successes, positive outcomes and any challenges faced. Evaluation of year one project funding took place to analyse the effectiveness of the implemented processes, achievements and to identify areas for development.

Appointing ambassador roles:

Ambassador roles were introduced to positively represent JL12, to help raise awareness, visit projects and provide insight on issues impacting on children and young people. Two ambassadors were appointed; Dereece O Callahan, who has volunteered and worked within sport and the wellbeing sector for over 10 years and Riley Tavernier who who enjoys technology and has extensive IT knowledge.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Awarding funding:

Funding was awarded to 5 projects (listed below) who work with disadvantaged children and young people. Key themes across the projects were developing community relationships, reducing deprivation and financial hardship, reducing the impact of generational trauma separating communities and deterring young people from making negative life choices.

Projects:

6. Kickoff@3 in London: Football community cohesion event with young people from Northern Ireland, London & Luton
7. One Degree Academy in Enfield London: A music scholarship project
8. Wauluds Primary School in Luton: Whizz Kids Wheelers project
9. Hillbough Junior School in Luton: Zen Kids mindfulness & wellbeing project
10. Lagan Valley Education Project & EOTAS in Belfast: Fit for Health wellness & community cohesion project

Summary:

Year two has been a success in terms of growth, creating robust processes, developing working relationships with charities, voluntary groups, schools and service providers. JL12 has been able to add to the wealth of great work taking place in communities, through awarding grants contributing to opening doors of opportunity for disadvantaged children and young people.

Case Study by Claire Ovenell (PE Teacher):

Waulud Primary - Luton

The children attending the school are part of a diverse and rich community however social mobility is low. Deprivation in the area is high being in the top 10% of the most deprived areas in the country and 19% of families residing in the top 5% of the most deprived lower, super output areas nationally. Many of the children arrive at school with barriers to learning such as language acquisition, social and emotional development, and academic skills.

A high proportion of the children attending the school live in multi storey flats resulting in a high number not owning or having access to items such as bicycles or scooters as they don't have space to store these (such as a garden). Waulud Primary recognise the importance of both physical development as well as academic achievement to obtain the best outcomes for children. By offering activities such as scooter club the children can develop their fundamental physical literacy thus improving their balance, coordination, and motor skills in a fun way enabling them to experience a wide range of skill-development through play. **Through the Student Voices Feedback Group pupils expressed that scooter club would be a fun activity to take part in.**

The aim was to provide a scooter club for as many children as possible with the target of enabling the opportunity for **all** school pupils over the academic year to participate (Start date Sep 2023). The Scooters would be used in PE lessons, lunch time clubs, afterschool clubs and offered in free play and structured formats. Young leaders would be trained to support the clubs further developing the children's wellbeing outcomes such as growing confidence through leadership.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Following the successful funding award from JL12 the scooter clubs were introduced, and the children were very excited to take part. When starting scooter club, it was evident that the children didn't have the knowledge or experience of how to ride a scooter or how to put on a helmet on correctly. This resulted in the first weeks being very slow due to helping to the children put their helmets on and discussions about the safety benefits. As the weeks progressed the children became independent collecting their own helmet and fitting correctly and carrying out basic safety checks on the scooters!

When the children started to use the scooters, a high percentage did not know how to get on a scooter or how to move it along. After using the scooters for a term, the children improved quickly and they were able to provide feedback on how **enjoyable the scooters are to use, how going to the club improved their fitness, developed their balance and how they can now use the scooters independently and have lots of great fun!**

From September 2023 to December 2023, 120 out of 419 children attended scooter clubs with the remaining children to take part over the rest of the academic year.



"Funding the scooter club has been amazing. We have been able to provide high quality scooters to deliver Whizz Kids Wheeler Clubs to 120 children and will be able to provide clubs to over 400 children by the end of the summer term! Our children chose to develop scooter club through the Student Voice Feedback Group so its fantastic for them to see their idea become a reality..... Thank You JL12"

Claire Ovenell – PE Teacher

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023



Catrina Lewis - Director of Operations

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The results for the year are set out on pages 4 to 9.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a charitable incorporated organisation.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J M Dixon

G Beasley

S Bakare

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Recruitment and appointment of trustees

Trustees

The first charity trustees are as noted above.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustee's meet quarterly, to discuss matters affecting the charity, review the charity's activities and performance against its objectives.

Management

The organisation is managed by a director of operations (Catrina Lewis) along with the Trustees who have taken on key roles.

Remuneration

All roles are being carried out in a voluntary capacity.

Policies

The following policies are in place and are reviewed annually or when we make changes to our working practices.

- Safeguarding
- Grant Making
- Complaints
- Code of Conduct
- Finance
- Privacy policy

All policies can be viewed upon request and the privacy policy and grant policy can be accessed on the website www.JL12.org

Potential risks of all projects and engagements are carefully considered as part of the charity's standard governance procedures, and suitable oversight and contracts are put in place.

Organisational structure

The Trustees' report was approved by the Board of Trustees.

G Beasley
Trustee

18 September 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JL12

I report to the Trustees on my examination of the financial statements of JL12 (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Philip Glyn-Smith BA FCA

Unit F
Whiteacres
Cambridge Road
Whetstone
Leicestershire
LE8 6ZG

Dated: 18 September 2024

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	16,319	20,000
Investments	4	56	-
		<hr/>	<hr/>
Total income		16,375	20,000
Expenditure on:			
Charitable activities	5	13,773	4,721
		<hr/>	<hr/>
Total expenditure		13,773	4,721
		<hr/>	<hr/>
Net income and movement in funds		2,602	15,279
Reconciliation of funds:			
Fund balances at 1 January 2023		15,279	-
		<hr/>	<hr/>
Fund balances at 31 December 2023		17,881	15,279
		<hr/>	<hr/>

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

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BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		18,181		15,579	
Creditors: amounts falling due within one year	11	<u>(300)</u>		<u>(300)</u>	
Net current assets			<u>17,881</u>		<u>15,279</u>
The funds of the charity					
Unrestricted funds	12		<u>17,881</u>		<u>15,279</u>
			<u>17,881</u>		<u>15,279</u>

The financial statements were approved by the Trustees on 18 September 2024

G Beasley
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

JL12 is a Charitable Incorporated Organisation.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	10,819	20,000
Gift Aid	5,500	-
	<u>16,319</u>	<u>20,000</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	56	-
	<u>56</u>	<u>-</u>

5 Charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2023 £	Total 2023 £	Charitable expenditure 2022 £
Legal & professional fees	6,284	-	6,284	4,240
Accountancy	300	-	300	300
Bank charges	240	-	240	181
Telephone	149	-	149	-
	<u>6,973</u>	<u>-</u>	<u>6,973</u>	<u>4,721</u>
Grant funding of activities (see note 6)	-	6,800	6,800	-
	<u>6,973</u>	<u>6,800</u>	<u>13,773</u>	<u>4,721</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Grants payable

Five grants were during the year to educational establishments for various projects meeting the aims of the charity.

-

7 Net movement in funds	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
	=====	=====

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	300	300
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	15,279	16,375	(13,773)	17,881
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous Period:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	-	20,000	(4,721)	15,279
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).