



JUST ICE
TRUSTEES ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

Charity registration - 1203382



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LEGAL AND ADMINISTRATIVE INFORMATION

Charity name

Just Ice

Charity registration no.

1203382

Registered office and contact details

The Bakehouse
Abbey Yard
Darley Abbey
Derby
DE22 1DS

Trustees

Gavin Murray
Sally Murray
Rebecca Savage
Jennifer Simpson
George Wigglesworth

Bank

The Co-operative Bank Plc
1 Balloon Street
Manchester
M60 4EP

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

TRUSTEES ANNUAL REPORT

The Board of Trustees submit their annual report and the financial statements of Just Ice for the year ended 31 March 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objects of the charity are:

- The relief and assistance of people in need in who are survivors of modern slavery by providing or assisting in the provision of education, training, employment, healthcare projects and other support with a view to helping them become independent and meet their own needs.
- To advance education for the public benefit and raise awareness of the subject of human trafficking and modern slavery (in particular the consequences for, and needs of, survivors).

Public benefit

Throughout the process of determining the activities outlined in this report, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Achievements and performance

Just Ice was registered as a charity in June 2023, but we only started fully operating as a charity in April 2024. In this interim period we raised awareness about the issue of modern slavery and signed up donors to journey with us, to create work placements for individuals who had been exploited in this way. We spoke in schools, churches and community groups about how to spot the signs of slavery, how to report it and also what obstacles survivors face during their long recovery journey.

In April, we began selling ice cream under the Just Ice charity banner, and in May 2024, following a grant from the Anchor Foundation, we employed a 27 year old single mum who had been the victim of slavery. She has been with us for 7 months and is visibly growing in confidence and skills. In November, following a grant from the National Grid we employed a 36 year old lady for a 6 week work experience placement, as first steps to returning to the employment space after recently exiting her exploitation.

We are currently a small core team of 1 full time and 2 part time employees, plus 1-2 beneficiaries who are working with us at the time. Our plan for 2025 is that we can offer another long term employment post to a survivor and 2-6 shorter work experience placements, working in partnership with Rebuild (a local charity providing wrap around care & advocacy for survivors). We would also like to develop a wholesale client base, to create a driving role for a survivor who prefers this type of work to kitchen based activities.

Financial review

The Charity achieved a surplus of £7,684 in the year resulting in total funds at the year-end of £7,684. All funds held at year end were unrestricted in use and the Trustees are happy this level of reserves is sufficient to meet current liabilities.

Reserves policy

Presently, the Trustees do not have a policy on reserves but do monitor funds on a quarterly basis and will be formalising a reserves policy over the next year.

Structure, governance & management

Just Ice is a charitable incorporated organisation and registered as a charity on 2 June 2023. The Charity was established under a constitution that sets out the objects and powers of the charity.

Recruitment and appointment of Trustees

The constitution requires a minimum of three and maximum of nine trustees.

Trustees are appointed through a voting process at committee meetings, both prior to and after the organisations registration as a charity. Candidates submitted details of their expertise and skills and how they could further support or enhance the charities aims and objectives.

New Trustees receive information about training opportunities and must sign a memorandum of understanding. They are supported through online training platforms, which include safeguarding. Additionally, trustees contribute through diverse skills that enable them to assist in training others.

Statement of Board of Trustees' responsibilities

The trustees are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 its activities.

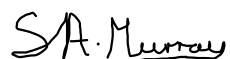
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 4 to 6 of this document as well as the legal and administrative details on page 3, meet the requirements of the trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 29 January 2025 and signed on its behalf by:

A handwritten signature in black ink that reads "S.A. Murray". The signature is written in a cursive style with a large 'S' and 'M'.

SALLY MURRAY

TRUSTEE

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of Just Ice (charity number 1203382) for the year ended 31 March 2024 which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

A handwritten signature in black ink, appearing to read 'APN' followed by a stylized flourish.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES - 2461833

DATED: 29 JANUARY 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds
		Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	Notes	£	£	£
Income from				
Donations and legacies	2	8,476	-	8,476
Total income		8,476	-	8,476
Expenditure on				
Charitable activities	3	792	-	792
Total expenditure		792	-	792
Net income/(expenditure)		7,684	-	7,684
Reconciliation of funds				
Funds brought forward	5 & 6	-	-	-
Funds carried forward	5 & 6	7,684	-	7,684

The notes on pages 11 to 14 form part of the financial statements.

As this is the first year of activity there are no comparative figures to present.

BALANCE SHEET

As at 31 March 2024

	Notes	£	Total Funds 31-Mar-24 £
Current assets			
Cash at bank		8,476	
		8,476	
Creditors			
Amounts falling due within one year	4	(792)	
Net current assets			7,684
Net assets			7,684
Funds of the charity			
Unrestricted funds	5 & 6	7,684	
Total funds			7,684

The notes on pages 11 to 14 form part of the financial statements.

As this is the first year of activity there are no comparative figures to present.

These financial statements were approved and authorised for issue by the Board of Trustees on 29 January 2025 and signed on their behalf by:

S.A. Murray

SALLY MURRAY

TRUSTEE

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019); the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

Using the exemption available to smaller charities, the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic environment has had no material impact on this assessment.

Legal status

Just Ice is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity as defined by FRS 102. The registered office is The Bakehouse, Abbey Yard, Darley Abbey, Derby, DE22 1DS.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 5 of the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

1. Accounting policies (continued from previous page)

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. Other support costs relate to the administrative costs of running the charity and are allocated to charitable activities accordingly.

Irrecoverable VAT is charged against the category of expenditure for which it is incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised. There are no assets held over this amount currently.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

2. Income from donations

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Donations	8,476	–	8,476
	8,476	–	8,476

3. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Independent examination	792	–	792
	792	–	792

4. Creditors – amounts falling due within one year

	Total Funds
	31-Mar-24
	£
Accruals	792
	792

5. Analysis of charity funds

	Balance brought forward	Income for the period	Expenditure in the period	Transfers between funds	Balance carried forward
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£	£	£
Unrestricted funds	-	8,476	(792)	-	7,684
Total funds	-	8,476	(792)	-	7,684

6. Analysis of net assets

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31-Mar-24	Year ended 31-Mar-24	Year ended 31-Mar-24
	£	£	£
Current assets	8,476	-	8,476
Current liabilities	(792)	-	(792)
	7,684	-	7,684

7. Trustee remuneration

During the year, no trustee received any remuneration. No members of the Board of Trustees received reimbursement of expense.

8. Related party transactions

During the year there were no related party transactions.