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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2021  
for  
The Jubilee Centre  
(Limited by Guarantee)**

Bew & Co Limited  
Chartered Accountants  
130 High Street  
Marlborough  
Wiltshire  
SN8 1LZ

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for the Year Ended 31st March 2021**

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**Report of the Trustees  
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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**

**Objectives and aims**

The main objectives and aims of the charity are to provide Day Care facilities to the elderly of the Kennet district and also Drop-in facilities for the more able over-60s.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The trustees are pleased with the achievement of the charity activities for the period, despite the challenging operating conditions.

**FINANCIAL REVIEW**

**Principal funding sources**

The Jubilee Centre receives funding from a number of sources. During the current year we received core funding from Wiltshire County Council and The Community Foundation for Wiltshire and Swindon.

Overall the charity has experienced a good year and hopes it will continue to do so next year.

**Reserves policy**

The trustees would like to maintain reserves of three months running costs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are appointed at the AGM if necessary.

**Related parties**

There were no related party transactions to report.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03771163 (England and Wales)

**Registered Charity number**

1076048

**Registered office**

28 High Street  
Marlborough  
Wiltshire  
SN8 1LW

**Trustees**

J A Kirk Wilson  
R R Hagerty  
Miss K F Watt Treasurer  
Mrs S A Wolfenden Retired Teacher

**Report of the Trustees  
for the Year Ended 31st March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Bew & Co Limited  
Chartered Accountants  
130 High Street  
Marlborough  
Wiltshire  
SN8 1LZ

Approved by order of the board of trustees on 27th September 2021 and signed on its behalf by:



Mrs S A Wolfenden - Trustee

**Independent Examiner's Report to the Trustees of  
The Jubilee Centre**

**Independent examiner's report to the trustees of The Jubilee Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 P King  
FCA  
Bew & Co Limited  
Chartered Accountants  
130 High Street  
Marlborough  
Wiltshire  
SN8 1LZ

27th September 2021

**Statement of Financial Activities  
for the Year Ended 31st March 2021**

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		2,745	13,499
Other trading activities	2	21,815	44,966
Investment income	3	12	22
Other income		24,855	30,000
<b>Total</b>		<b>49,427</b>	<b>88,487</b>
 <b>EXPENDITURE ON</b>			
Raising funds		10,444	29,779
<b>Charitable activities</b>			
Centre activities		19,815	55,425
<b>Total</b>		<b>30,259</b>	<b>85,204</b>
 <b>NET INCOME</b>		<b>19,168</b>	<b>3,283</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>37,492</b>	<b>34,209</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>56,660</b>	<b>37,492</b>

**The Jubilee Centre  
(Limited by Guarantee)**

**Balance Sheet  
31st March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	867	1,657
Cash at bank		64,033	50,148
		<u>64,900</u>	<u>51,805</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(8,240)	(14,313)
		<u>56,660</u>	<u>37,492</u>
<b>NET CURRENT ASSETS</b>			
		<u>56,660</u>	<u>37,492</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>56,660</u>	<u>37,492</u>
<b>NET ASSETS</b>		<u>56,660</u>	<u>37,492</u>
<b>FUNDS</b>	10		
Unrestricted funds		56,660	37,492
<b>TOTAL FUNDS</b>		<u>56,660</u>	<u>37,492</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th September 2021 and were signed on its behalf by:



K F Watt - Trustee

**Notes to the Financial Statements  
for the Year Ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Day care	1,834	26,061
Drop in	-	7,679
Meals on wheels	19,981	10,966
Donation for use of amenities	-	260
	<u>21,815</u>	<u>44,966</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	12	22
	<u>12</u>	<u>22</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Other operating leases	1,820	3,705
	<u>1,820</u>	<u>3,705</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Manager	1	1
Cook	1	1
Support staff	3	3
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

**INCOME AND ENDOWMENTS FROM**

Donations and legacies

Other trading activities

Investment income

Other income

**Total**

**EXPENDITURE ON**

Raising funds

Unrestricted fund £
13,499
44,966
22
30,000
<u>88,487</u>
29,779

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Centre activities	55,425
<b>Total</b>	<b>85,204</b>
<b>NET INCOME</b>	<b>3,283</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	34,209
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>37,492</b>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	-	549
Prepayments and accrued income	867	1,108
	<u>867</u>	<u>1,657</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	(205)	12,641
Other creditors	7,585	140
Accrued expenses	860	1,532
	<u>8,240</u>	<u>14,313</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	37,492	19,168	56,660
<b>TOTAL FUNDS</b>	<u>37,492</u>	<u>19,168</u>	<u>56,660</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,427	(30,259)	19,168
<b>TOTAL FUNDS</b>	<u>49,427</u>	<u>(30,259)</u>	<u>19,168</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	34,209	3,283	37,492
<b>TOTAL FUNDS</b>	<u>34,209</u>	<u>3,283</u>	<u>37,492</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,487	(85,204)	3,283
<b>TOTAL FUNDS</b>	<u>88,487</u>	<u>(85,204)</u>	<u>3,283</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	34,209	22,451	56,660
<b>TOTAL FUNDS</b>	<u>34,209</u>	<u>22,451</u>	<u>56,660</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,914	(115,463)	22,451
<b>TOTAL FUNDS</b>	<u>137,914</u>	<u>(115,463)</u>	<u>22,451</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,745	13,499
<b>Other trading activities</b>		
Day care	1,834	26,061
Drop in	-	7,679
Meals on wheels	19,981	10,966
Donation for use of amenities	-	260
	<u>21,815</u>	<u>44,966</u>
<b>Investment income</b>		
Deposit account interest	12	22
<b>Other income</b>		
Core funding	24,855	30,000
	<u>49,427</u>	<u>88,487</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	15,155	37,565
Pensions	403	409
Transport	2,390	11,453
Food costs	1,272	4,472
Members outings	595	1,526
	<u>19,815</u>	<u>55,425</u>
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	1,820	3,705
Insurance	1,023	1,330
Light and heat	1,533	3,452
General running costs	6,566	8,209
Accountancy	1,152	1,216
Repairs and renewals	(1,650)	11,867
	<u>10,444</u>	<u>29,779</u>
<b>Total resources expended</b>	<u>30,259</u>	<u>85,204</u>
<b>Net income</b>	<u>19,168</u>	<u>3,283</u>