

REGISTERED COMPANY NUMBER: 03771163 (England and Wales)
REGISTERED CHARITY NUMBER: 1076048

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2024
for
The Jubilee Centre
(Limited by Guarantee)

Charlton Baker Limited
1st Floor
130 High Street
Marlborough
Wiltshire
SN8 1LZ

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for the Year Ended 31st March 2024**

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**Report of the Trustees
for the Year Ended 31st March 2024**

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 2024. 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 principal funding source is from the members.

Application for grants can also be made.

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

D H Snape Treasurer (resigned 21/7/2023)
J A Kirk Wilson
Mrs S A Wolfenden

**Report of the Trustees
for the Year Ended 31st March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Charlton Baker Limited

1st Floor

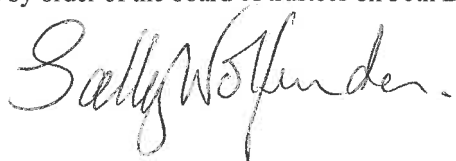
130 High Street

Marlborough

Wiltshire

SN8 1LZ

Approved by order of the board of trustees on 30th December 2024 and signed on its behalf by:

A handwritten signature in black ink, reading 'Sally Wolfenden'.

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 2024.

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

Charlton Baker Limited
1st Floor
130 High Street
Marlborough
Wiltshire
SN8 1LZ

30th December 2024

**Statement of Financial Activities
for the Year Ended 31st March 2024**

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		7,281	8,974
Other trading activities	2	48,998	34,128
Investment income	3	1,391	241
Other income		-	31,606
Total		<u>57,670</u>	<u>74,949</u>
EXPENDITURE ON			
Charitable activities			
Centre activities		67,276	63,518
NET INCOME/(EXPENDITURE)		(9,606)	11,431
RECONCILIATION OF FUNDS			
Total funds brought forward		83,330	71,899
TOTAL FUNDS CARRIED FORWARD		<u><u>73,724</u></u>	<u><u>83,330</u></u>

**Balance Sheet
31st March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Debtors	8	-	156
Cash at bank		74,564	84,040
		<u>74,564</u>	<u>84,196</u>
CREDITORS			
Amounts falling due within one year	9	(840)	(866)
		<u>73,724</u>	<u>83,330</u>
NET CURRENT ASSETS			
		<u>73,724</u>	<u>83,330</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>73,724</u>	<u>83,330</u>
NET ASSETS			
		<u>73,724</u>	<u>83,330</u>
FUNDS	10		
Unrestricted funds		73,724	83,330
TOTAL FUNDS		<u>73,724</u>	<u>83,330</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

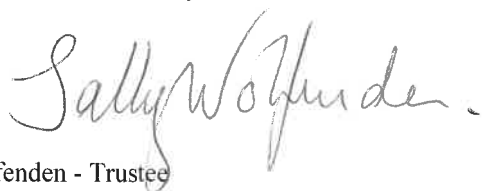
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

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 30th December 2024 and were signed on its behalf by:



S A Wolfenden - Trustee

**Notes to the Financial Statements
for the Year Ended 31st March 2024**

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.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Day care	32,645	15,527
Drop in	5,242	5,284
Meals on wheels	11,111	13,292
Donation for use of amenities	-	25
	<u>48,998</u>	<u>34,128</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	1,391	241
	<u>1,391</u>	<u>241</u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Other operating leases	1,755	1,755
	<u>1,755</u>	<u>1,755</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

6. STAFF COSTS

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

	31.3.24	31.3.23
Manager	1	1
Cook	1	2
Support staff	3	3
	<u>5</u>	<u>6</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,974
Other trading activities	34,128
Investment income	241
Other income	31,606
Total	<u>74,949</u>
EXPENDITURE ON	
Charitable activities	
Centre activities	63,518

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

11,431

RECONCILIATION OF FUNDS

Total funds brought forward

71,899

TOTAL FUNDS CARRIED FORWARD

83,330

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.24	31.3.23
£	£
Prepayments and accrued income	
-	156

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.24	31.3.23
£	£
Other creditors	116
Accrued expenses	750
840	866

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	83,330	(9,606)	73,724
TOTAL FUNDS	83,330	(9,606)	73,724

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,670	(67,276)	(9,606)
TOTAL FUNDS	57,670	(67,276)	(9,606)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	71,899	11,431	83,330
TOTAL FUNDS	<u>71,899</u>	<u>11,431</u>	<u>83,330</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,949	(63,518)	11,431
TOTAL FUNDS	<u>74,949</u>	<u>(63,518)</u>	<u>11,431</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	71,899	1,825	73,724
TOTAL FUNDS	<u>71,899</u>	<u>1,825</u>	<u>73,724</u>

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 £
Unrestricted funds			
General fund	132,619	(130,794)	1,825
TOTAL FUNDS	<u>132,619</u>	<u>(130,794)</u>	<u>1,825</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,281	8,974
Other trading activities		
Day care	32,645	15,527
Drop in	5,242	5,284
Meals on wheels	11,111	13,292
Donation for use of amenities	-	25
	<u>48,998</u>	<u>34,128</u>
Investment income		
Deposit account interest	1,391	241
Other income		
Core funding	-	31,606
Total incoming resources	<u>57,670</u>	<u>74,949</u>
EXPENDITURE		
Charitable activities		
Wages	51,111	43,501
Transport	2,350	6,970
Food costs	5,543	5,686
	<u>59,004</u>	<u>56,157</u>
Support costs		
Management		
Other operating leases	1,755	1,755
Insurance	650	1,330
Light and heat	3,725	2,102
General running costs	1,302	1,889
Accountancy	840	1,393
Repairs and renewals	-	(1,108)
	<u>8,272</u>	<u>7,361</u>
Total resources expended	<u>67,276</u>	<u>63,518</u>
Net (expenditure)/income	<u>(9,606)</u>	<u>11,431</u>

