

The Jubilee Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

CHARLTON BAKER LIMITED

Chartered accountants
1st Floor
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Jubilee Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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The Jubilee Centre

Company Limited by Guarantee

Director's Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The director, who is also the director for the purposes of company law, presents her report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

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

Achievements and performance

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

Financial review

Principle funding sources

The principle funding sources is from the members.

Application for grants can also be made.

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

Reserve policy

The Trustees would like to maintain reserves of three years 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 2026.

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.

The Jubilee Centre

Company Limited by Guarantee

Director's Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Reference and administrative details

Registered charity name The Jubilee Centre

Charity registration number 1076048

Company registration number 0377163

Principal office and registered office 28 High Street
Marlborough
Wiltshire
SN8 1LW

The director

Mrs S A Wolfenden

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The director's annual report was approved on 6 October 2025 and signed on behalf of the board of trustees by:

Mrs S A Wolfenden
Director

The Jubilee Centre

Company Limited by Guarantee

Independent Examiner's Report to the Director of The Jubilee Centre

Year ended 31 March 2025

I report to the director on my examination of the financial statements of The Jubilee Centre ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the director of the company (and also its director for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Charlton Baker Limited
Independent Examiner

1st Floor
130 High Street
Marlborough
Wiltshire
SN8 1LZ

6 October 2025

The Jubilee Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

| | | 2025 | | 2024 |
|--|------|-----------------|-----------------|----------------|
| | | Unrestricted | Total funds | Total funds |
| | Note | funds | £ | £ |
| | | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 5 | 3,373 | 3,373 | 7,281 |
| Other trading activities | 6 | 53,671 | 53,671 | 48,997 |
| Investment income | 7 | 513 | 513 | 1,391 |
| Total income | | <u>57,557</u> | <u>57,557</u> | <u>57,669</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 8 | 82,591 | 82,591 | 67,275 |
| Total expenditure | | <u>82,591</u> | <u>82,591</u> | <u>67,275</u> |
| Net expenditure and net movement in funds | | <u>(25,034)</u> | <u>(25,034)</u> | <u>(9,606)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 73,724 | 73,724 | 83,330 |
| Total funds carried forward | | <u>48,690</u> | <u>48,690</u> | <u>73,724</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 6 to 10 form part of these financial statements.

The Jubilee Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|---------------|---------------|
| Current assets | | | |
| Debtors | 12 | 1,959 | – |
| Cash at bank and in hand | | 53,518 | 74,564 |
| | | <u>55,477</u> | <u>74,564</u> |
| Creditors: amounts falling due within one year | 13 | 6,787 | 840 |
| Net current assets | | <u>48,690</u> | <u>73,724</u> |
| Total assets less current liabilities | | <u>48,690</u> | <u>73,724</u> |
| Net assets | | <u>48,690</u> | <u>73,724</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 48,690 | 73,724 |
| Total charity funds | 14 | <u>48,690</u> | <u>73,724</u> |

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 6 October 2025, and are signed on behalf of the board by:

Mrs S A Wolfenden
Director

The notes on pages 6 to 10 form part of these financial statements.

The Jubilee Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 28 High Street, Marlborough, Wiltshire, SN8 1LW.

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 Companies Act 2006.

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.

Income tax

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

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 director 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.

Incoming resources

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

The Jubilee Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

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 costs 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.

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

5. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | <u>3,373</u> | <u>3,373</u> | <u>7,281</u> | <u>7,281</u> |

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Day care | 37,898 | 37,898 | 32,644 | 32,644 |
| Drop in | 2,237 | 2,237 | 5,242 | 5,242 |
| Meals on wheels | 13,536 | 13,536 | 11,111 | 11,111 |
| | <u>53,671</u> | <u>53,671</u> | <u>48,997</u> | <u>48,997</u> |

The Jubilee Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>513</u> | <u>513</u> | <u>1,391</u> | <u>1,391</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Support costs | Total funds 2025 £ | Total fund 2024 £ |
|-----------------------|--------------------------------------|---------------|--------------------------|-------------------------|
| Charitable activities | £ 68,745 | £ 13,005 | 81,750 | 66,436 |
| Governance costs | — | 841 | <u>841</u> | <u>839</u> |
| | <u>68,745</u> | <u>13,846</u> | <u>82,591</u> | <u>67,275</u> |

9. Independent examination fees

| | 2025 £ | 2024 £ |
|--|------------|------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>840</u> | <u>840</u> |

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2025 £ | 2024 £ |
|--------------------|---------------|---------------|
| Wages and salaries | <u>53,769</u> | <u>51,111</u> |

The average head count of employees during the year was 5 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2025 No. | 2024 No. |
|---------------|-------------|-------------|
| Manager | 1 | 1 |
| Cook | 1 | 1 |
| Support staff | <u>3</u> | <u>2</u> |
| | <u>5</u> | <u>4</u> |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The Jubilee Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ending 31st March 2025 nor for the year ending 31st March 2024.

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

12. Debtors

| | 2025 | 2024 |
|---------------|--------------|----------|
| | £ | £ |
| Trade debtors | <u>1,959</u> | <u>—</u> |

13. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|--------------|------------|
| | £ | £ |
| Accruals and deferred income | <u>6,787</u> | <u>840</u> |

14. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2024 | Income | Expenditure | At 31 March 2025 |
|---------------|--------------------|---------------|-----------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>73,724</u> | <u>57,557</u> | <u>(82,591)</u> | <u>48,690</u> |

| | At 1 April 2023 | Income | Expenditure | At 31 March 2024 |
|---------------|--------------------|---------------|-----------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>83,330</u> | <u>57,669</u> | <u>(67,275)</u> | <u>73,724</u> |

The Jubilee Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2025 £ |
|----------------------------|----------------------------|--------------------------|
| Current assets | 55,477 | 55,477 |
| Creditors less than 1 year | (6,787) | (6,787) |
| Net assets | <u>48,690</u> | <u>48,690</u> |

| | Unrestricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|
| Current assets | 74,564 | 74,564 |
| Creditors less than 1 year | (840) | (840) |
| Net assets | <u>73,724</u> | <u>73,724</u> |

16. Related parties

There were no related party transactions for the year ending 31st March 2025.

The Jubilee Centre

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

The Jubilee Centre

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|-----------------|-----------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | <u>3,373</u> | <u>7,281</u> |
| Other trading activities | | |
| Day care | 37,898 | 32,644 |
| Drop in | 2,237 | 5,242 |
| Meals on wheels | <u>13,536</u> | <u>11,111</u> |
| | <u>53,671</u> | <u>48,997</u> |
| Investment income | | |
| Bank interest receivable | <u>513</u> | <u>1,391</u> |
| Total income | <u>57,557</u> | <u>57,669</u> |
| Expenditure | | |
| Expenditure on charitable activities | | |
| Wages and salaries | (53,769) | (51,111) |
| Rent | (1,890) | (1,755) |
| Light and heat | (5,423) | (3,725) |
| Repairs and maintenance | (1,767) | — |
| Insurance | (644) | (650) |
| Legal and professional fees | (1,888) | (1,017) |
| Telephone | (658) | (522) |
| Other office costs | (1,576) | (602) |
| Transport | (4,630) | (2,350) |
| Food costs | <u>(10,346)</u> | <u>(5,543)</u> |
| | <u>(82,591)</u> | <u>(67,275)</u> |
| Total expenditure | <u>(82,591)</u> | <u>(67,275)</u> |
| Net expenditure | <u>(25,034)</u> | <u>(9,606)</u> |

The Jubilee Centre

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|--|-----------------|-----------------|
| Expenditure on charitable activities | | |
| Charitable activities | | |
| <i>Activities undertaken directly</i> | | |
| Wages/salaries | (53,769) | (51,111) |
| Transport | (4,630) | (2,350) |
| Food costs | (10,346) | (5,543) |
| | <u>(68,745)</u> | <u>(59,004)</u> |
| <i>Support costs</i> | | |
| Rent | (1,890) | (1,755) |
| Light & heat | (5,423) | (3,725) |
| Repairs & maintenance | (1,767) | – |
| Insurance | (644) | (650) |
| Legal and professional fees | (1,047) | (178) |
| Telephone | (658) | (522) |
| Other office costs | (1,576) | (602) |
| | <u>(13,005)</u> | <u>(7,432)</u> |
| Governance costs | | |
| Accountancy fees | (841) | (839) |
| | <u>(841)</u> | <u>(839)</u> |
| Expenditure on charitable activities | <u>(82,591)</u> | <u>(67,275)</u> |
