

# LUPSET JUBILEE HALL COMMUNITY CENTRE

England & Wales · Charity number 1082425

## Details

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**Status** Registered

**Legal form** Other

**Company number** 08611387

**Registered** 2000-09-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 5 Road Ends  
Townley Road  
Lupset  
Wakefield  
WF2 8NS

**Phone** 01924332554

**Email** [jubileehall@live.co.uk](mailto:jubileehall@live.co.uk)

**Website** [www.lupsetjubileehall.co.uk](http://www.lupsetjubileehall.co.uk)

## Activities

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**Objects:** (1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WAKEFIELD AND SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE THE EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS(2) TO ESTABLISH AND MAINTAIN A COMMUNITY CENTRE

**Activities:** The charity is a community centre, open for all and servicing the local community. It runs a small social enterprise from the premises.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** WAKEFIELD AND SURROUNDING AREAS
- City Of Wakefield

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £175,190 | £179,735    | -      | -         |
| 2024-03-31 | £152,580 | £158,418    | -      | -         |
| 2023-03-31 | £131,061 | £134,516    | -      | -         |
| 2022-03-31 | £111,631 | £118,397    | -      | -         |
| 2021-03-31 | £123,158 | £109,675    | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| Hilary Gail Mitchell | Chair | 2014-07-01 |
| COLLEEN TRAVERS      |       | 2015-10-19 |
| Carol Wade           |       | 2016-11-21 |

**LUPSET JUBILEE HALL COMMUNITY CENTRE**

England & Wales - Charity number 1082425

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# Accounts

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**REGISTERED COMPANY NUMBER: 08611387 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082425**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Lupset Jubilee Hall Community Centre Ltd

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For the Year Ended 31 March 2025

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Report of the Trustees

For the Year Ended 31 March 2025

The trustees present their report together with the financial statements of Lupset Jubilee Hall Community Centre Ltd for the year ended 31 March 2025. The report has been prepared in accordance with the Charities Act 2011, Charities SORP (FRS 102) and FRS 102.

**OBJECTIVES AND AIMS**

Our meals-on-wheels service continued to grow. We delivered 13, 550 meals to local people plus 505 meals to a local luncheon club. Buffets, parties and room rent improved as well. The year was not without it's challenges. We had two members of staff on long term sick leave, and in February 2025, our long-standing manager, Sandra Lowe retired.

Sandra's contribution to Jubilee Hall was immense. The meals grew from one van and 15 dinners a day to two vans and a daily average of 54 dinners a day. She brought our kitchen up to a five-star Food Standards Agency rating and she also brought in Bright Sparks Nursery, two troupes of majorettes, the Theatre Royal for pantomime rehearsals, and hosted children's and adult parties. We wish her a well-deserved, long and happy retirement.

We have recruited one more volunteer to start at the beginning of the next financial year. We were unsuccessful in our quest for more committee members and we still need to make better use of social media.

The objectives for the forthcoming year are:

1. Restructure our staffing model
2. Make more use of social media
3. To continue our quest for sustainable funding
4. Recruit more volunteers and committee members

**GOVERNING DOCUMENT**

Lupset Jubilee Hall Community Centre Ltd is a charitable company limited by guarantee governed by its trust deed. Trustees are appointed in accordance with the governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

08611387 (England and Wales)

**Registered Charity Number**

1082425

**Registered Office**

Lupset Jubilee Hall Community Centre  
5 Road Ends, Townley Road  
Lupset Jubilee Hall Community Centre  
Wakefield  
West Yorkshire  
WF2 8NS

**Trustees**

Hilary Mitchell  
Carol Travers  
Carol Wade

Lupset Jubilee Hall Community Centre Ltd

Report of the Trustees

For the Year Ended 31 March 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Hilary Mitchell

**Solicitors**

Switalskis

19 Cheapside

Wakefield WF1 2SD

Approved by order of the board of trustees on 19 November 2025 and signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Lupset Jubilee Hall Community Centre Ltd

Statement of Financial Activities  
For the Year Ended 31 March 2025

|   |       | 31.03.25<br>Unrestricted<br>Fund | 31.03.24<br>Total Funds |
|---|-------|----------------------------------|-------------------------|
|   | Notes |                                  |                         |
| <b><u>INCOME AND ENDOWMENTS FROM</u></b>  |       |                                  |                         |
| Charitable activities                     |       | 153,620                          | 146,286                 |
| Grants                                    |       | 21,475                           | 6,168                   |
| Investment income                         | 2     | 95                               | 126                     |
| <b>Total</b>                              |       | <b>175,190</b>                   | <b>152,580</b>          |
| <b><u>EXPENDITURE ON</u></b>              |       |                                  |                         |
| Charitable activities                     |       | 171,505                          | 153,483                 |
| Governance costs                          |       | 381                              | 193                     |
| Raising funds                             | 3     | 7,849                            | 4,740                   |
| <b>Total</b>                              |       | <b>179,735</b>                   | <b>158,416</b>          |
| <b><u>NET INCOME / EXPENDITURE</u></b>    | 4     | - 4,545 -                        | 5,836                   |
| <b><u>RECONCILIATION OF FUNDS</u></b>     |       |                                  |                         |
| Total funds brought forward               |       | 15,218                           | 21,054                  |
| <b><u>TOTAL FUNDS CARRIED FORWARD</u></b> |       | <b>10,673</b>                    | <b>15,218</b>           |

Lupset Jubilee Hall Community Centre Ltd

Balance Sheet

For the Year Ended 31 March 2025

|  |       | 31.03.25     | 31.03.24    |
|--|-------|--------------|-------------|
|  |       | Unrestricted | Total Funds |
|  | Notes | Fund         |             |
| <b><u>FIXED ASSETS</u></b>                   |       |              |             |
| Tangible assets                              | 8     | 26,995       | 16,836      |
| <b><u>CURRENT ASSETS</u></b>                 |       |              |             |
| Debtors                                      | 9     | 6,409        | 9,354       |
| Cash at bank and in hand                     |       | 3,058        | 20,807      |
|  |       | <hr/>        | <hr/>       |
|  |       | 9,467        | 30,161      |
| <b><u>CREDITORS</u></b>                      |       |              |             |
| Amounts falling due within one year          | 10    | - 23,622 -   | 10,617      |
|  |       | <hr/>        | <hr/>       |
|  |       | - 14,155     | 19,544      |
| <b><u>NET CURRENT ASSETS</u></b>             |       |              |             |
|  |       | <hr/>        | <hr/>       |
|  |       | 12,840       | 36,380      |
| <b><u>CREDITORS</u></b>                      |       |              |             |
| Amounts falling due after more than one year | 11    | - 2,167 -    | 21,162      |
|  |       | <hr/>        | <hr/>       |
|  |       | 10,673       | 15,218      |
| <b><u>NET ASSETS</u></b>                     |       |              |             |
|  |       | <hr/>        | <hr/>       |
|  |       | 10,673       | 15,218      |
| <b><u>FUNDS</u></b>                          |       |              |             |
| Unrestricted funds                           | 12    | 10,673       | 15,218      |
|  |       | <hr/>        | <hr/>       |
| <b><u>TOTAL FUNDS</u></b>                    |       | 15,218       | 20,926      |
|  |       | <hr/>        | <hr/>       |

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. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect of accounting records and the preparation of accounts.

These accounts 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 19 November 2025 and were signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Notes to the Financial Statements  
For the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102), the Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards. The charity is a public benefit entity as defined by FRS 102.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |             |
|-----------------------|-------------|
| Fixtures and fittings | 20% on cost |
|-----------------------|-------------|

**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.

**2. INVESTMENT INCOME**

|                     |          |          |
|---------------------|----------|----------|
|                     | 31.03.25 | 31.03.24 |
| Interest receivable | 95       | 126      |
|                     | <hr/>    | <hr/>    |

Notes to the Financial Statements - continued  
For the Year Ended 31 March 2025

**3. RAISING FUNDS**

|                  | 31.03.25 | 31.03.24 |
|------------------|----------|----------|
| <b>Building</b>  |          |          |
| Property repairs | 7,849    | 4,740    |

**4. NET INCOME / EXPENDITURE**

Net income / expenditure is stated after charging / crediting:

|                             | 31.03.25 | 31.03.24 |
|-----------------------------|----------|----------|
| Depreciation - owned assets | 11872    | 7917     |
| Hire of plant and machinery | 1006     | 225      |
| Rent                        | 50       | 50       |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

|                           | 31.03.25 | 31.03.24 |
|---------------------------|----------|----------|
| Employees during the year | 5        | 5        |
| Volunteers                | 4        | 3        |

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

Notes to the Financial Statements - continued  
For the Year Ended 31 March 2025

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

|                                    | Unrestricted<br>Funds |
|------------------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                       |
| Charitable activities              | 146,286               |
| Grants                             | 6,168                 |
| Investment income                  | 126                   |
| <b>Total</b>                       | <b>152,580</b>        |
| <b>EXPENDITURE ON</b>              |                       |
| Charitable activities              | 153,483               |
| Governance costs                   | 193                   |
| Raising funds                      | 4,740                 |
| <b>Total</b>                       | <b>158,416</b>        |
| <b>NET INCOME</b>                  | - 5,836               |
| <b>RECONCILIATION OF FUNDS</b>     |                       |
| Total funds brought forward        | 21,054                |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>15,218</b>         |

**8. FIXED ASSETS**

|                       | Audio-visual<br>equipment and<br>computers<br>£ | Fixtures and<br>fittings<br>£ | Totals<br>£ |
|-----------------------|---|-------------------------------|-------------|
| <b>COST</b>           |   |                               |             |
| At 1 April 2024       | 1   | 57,406                        | 57,407      |
| Additions             | -   | 22,633                        | 22,633      |
| Disposals             | - -   | 756 -                         | 756         |
| At 31 March 2025      | 1   | 79,283                        | 79,284      |
| <b>DEPRECIATION</b>   |   |                               |             |
| At 1 April 2024       | -   | 40,571                        | 40,571      |
| Charge for Year       | -   | 11,872                        | 11,872      |
| Disposals             | - -   | 154 -                         | 154         |
| At 31 March 2025      | -   | 52,289                        | 52,289      |
| <b>NET BOOK VALUE</b> |   |                               |             |
| At 31 March 2025      | 1   | 26,994                        | 26,995      |
| At 31 March 2024      | 1   | 16,835                        | 16,836      |

Notes to the Financial Statements - continued  
For the Year Ended 31 March 2025

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.03.25     | 31.03.24     |
|---------------|--------------|--------------|
| Trade debtors | 4,204        | 6,957        |
| Prepayments   | 2,204        | 2,398        |
|               | <u>6,408</u> | <u>9,355</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.03.25      | 31.03.24      |
|---------------------------------|---------------|---------------|
| Trade creditors                 | 17,782        | 7,692         |
| Social security and other taxes | 3,945         | 1,249         |
| Pensions                        | 394           | 357           |
| Accrued expenses                | 1,501         | 1,319         |
|                                 | <u>23,622</u> | <u>10,617</u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                              | 31.03.25     | 31.03.24      |
|------------------------------|--------------|---------------|
| Accruals and deferred income | 2,168        | 21,162        |
|                              | <u>2,168</u> | <u>21,162</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 01.04.24  | Net movement in<br>funds | At 31.03.25  |
|---------------------------|--------------|--------------------------|--------------|
|                           | £            | £                        | £            |
| <b>Unrestricted funds</b> |              |                          |              |
| General fund              | 15,218 -     | 4,545                    | 10,673       |
| <b>TOTAL FUNDS</b>        | <u>15218</u> | <u>-4545</u>             | <u>10673</u> |

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

|                           | Incoming resources | Resources<br>expended | Movement in<br>funds |
|---------------------------|--------------------|-----------------------|----------------------|
| <b>Unrestricted funds</b> |                    |                       |                      |
| General fund              | 175,190 -          | 179,735 -             | 4,545                |
| <b>TOTAL FUNDS</b>        | <u>175,190 -</u>   | <u>179,735 -</u>      | <u>4,545</u>         |

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 01.04.23   | Net movement<br>in funds | At 31.03.24   |
|---------------------------|---------------|--------------------------|---------------|
| <b>Unrestricted funds</b> |               |                          |               |
| General fund              | 21,054        | - 5,836                  | 15,218        |
| <b>TOTAL FUNDS</b>        | <u>21,054</u> | <u>- 5,836</u>           | <u>15,218</u> |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 152,580                    | - 158,416                  | - 5,836                   |
| <b>TOTAL FUNDS</b>        | <u>152,580</u>             | <u>- 158,416</u>           | <u>- 5,836</u>            |

**13. RELATED PARTY DISCLOSURES**

There were no related party disclosures for the year ended 31 March 2025.

Detailed Statement of Financial Activities  
For the Year Ended 31 March 2025

|  | 31.03.25         | 31.03.24       |
|--|------------------|----------------|
| <b><u>INCOME AND ENDOWMENTS</u></b>              |                  |                |
| <b>Charitable activities</b>                     |                  |                |
| Buffets and kitchen income                       | 105,097          | 102,944        |
| Hire of hall                                     | 48,523           | 43,342         |
|  | <u>153,620</u>   | <u>146,286</u> |
| <b>Investment income</b>                         |                  |                |
| Interest receivable                              | 95               | 126            |
| <b>Grants</b>                                    |                  |                |
| Grants   | 21,475           | 6,168          |
| <b>Total incoming resources</b>                  | <u>175,190</u>   | <u>152,580</u> |
| <b><u>EXPENDITURE</u></b>                        |                  |                |
| Accountancy fees                                 | 381              | 193            |
| Advertising and PR                               | 308              | 292            |
| Bank charges                                     | 900              | 938            |
| Cleaning   | 1,690            | 1,885          |
| Computer expenses                                | 415              | 73             |
| Depreciation                                     | 11,872           | 7,915          |
| Employers NI                                     | 1,617            | 74             |
| Hire of plant and machinery                      | 1,006            | 225            |
| Insurance  | 685              | 854            |
| Kitchen expenses                                 | 38,414           | 37,866         |
| Legal fees                                       | 745              | 688            |
| Light and heat                                   | 9,258            | 8,335          |
| Motor expenses                                   | 5,734            | 4,534          |
| Profit / loss on disposal of plant and machinery | 602              | -              |
| Pensions   | 1,667            | 1,455          |
| Postage and stationery                           | 421              | 241            |
| Property repairs                                 | 7,849            | 4,740          |
| Rates  | 1,582            | 1,426          |
| Rent   | 50               | 50             |
| Staff training and welfare                       | 58               | 57             |
| Subscriptions                                    | 265              | 258            |
| Telephone and internet                           | 686              | 648            |
| Wages and salaries                               | 93,530           | 85,669         |
| <b>Total resources expended</b>                  | <u>179,735</u>   | <u>158,416</u> |
| <b><u>NET INCOMING / OUTGOING RESOURCES</u></b>  | <u>- 4,545 -</u> | <u>5,836</u>   |

**LUPSET JUBILEE HALL COMMUNITY CENTRE**

England & Wales - Charity number 1082425

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# Accounts

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**REGISTERED COMPANY NUMBER: 08611387 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082425**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Lupset Jubilee Hall Community Centre Ltd

Contents of the Financial Statements  
For the Year Ended 31 March 2024

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Report of the Trustees

For the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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 AIMS**

We had our best year ever for meals-on-wheels, delivering 12,992 meals to local people plus 590 meals to a local luncheon club. Buffets, parties and room rent improved as well.

We fulfilled two of our objectives - we recruited another volunteer and we were successful in getting a Local Capital Fund grant for more equipment. The increasing costs of food, fuel and wages is becoming more of a challenge. In March 2024, we received a Community Cost of Living Grant to help towards the cost of wages in the next financial year.

The objectives for the forthcoming year are:

1. Make more use of social media
2. Recruit more volunteers and committee members
3. Find a source of sustainable funding

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

08611387 (England and Wales)

**Registered Charity Number**

1082425

**Registered Office**

Lupset Jubilee Hall Community Centre  
5 Road Ends, Townley Road  
Lupset Jubilee Hall Community Centre  
Wakefield  
West Yorkshire  
WF2 8NS

**Trustees**

Hilary Mitchell  
Carol Travers  
Carole Wade

Report of the Trustees

For the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Hilary Mitchell

**Solicitors**

Switalskis

19 Cheapside

Wakefield WF1 2SD

Approved by order of the board of trustees on 6 December 2024 and signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Independent Examiner's Report to the Trustees of  
Lupset Jubilee Hall Community Centre Ltd

**Independent examiner's report to the trustee of Lupset Jubilee Hall Community Centre Ltd ('the Company')**

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

Name: .....

Date: .....

Statement of Financial Activities  
For the Year Ended 31 March 2024

|   |       | 31.03.24       | 31.03.23       |
|---|-------|----------------|----------------|
|   |       | Unrestricted   | Total Funds    |
|   |       | Fund           |                |
|   | Notes | £              | £              |
| <b><u>INCOME AND ENDOWMENTS FROM</u></b>  |       |                |                |
| Donations and legacies                    |       | 146,286        | 111,807        |
| Grants                                    |       | 6,168          | 19,169         |
| Investment income                         | 2     | 126            | 86             |
| <b>Total</b>                              |       | <b>152,580</b> | <b>131,062</b> |
| <b><u>EXPENDITURE ON</u></b>              |       |                |                |
| Raising funds                             | 3     | 12,932         | 14,678         |
| Charitable activities                     |       | 145,484        | 119,838        |
| <b>Total</b>                              |       | <b>158,416</b> | <b>134,516</b> |
| <b><u>NET INCOME / EXPENDITURE</u></b>    | -     | <b>5,836</b>   | <b>3,454</b>   |
| <b><u>RECONCILIATION OF FUNDS</u></b>     |       |                |                |
| Total funds brought forward               |       | 21,054         | 24,380         |
| <b><u>TOTAL FUNDS CARRIED FORWARD</u></b> |       | <b>15,218</b>  | <b>20,926</b>  |

Lupset Jubilee Hall Community Centre Ltd

Balance Sheet

For the Year Ended 31 March 2024

|   |       | 31.03.24     | 31.03.23    |
|---|-------|--------------|-------------|
|   |       | Unrestricted | Total Funds |
|   | Notes | Fund         |             |
|   |       | £            | £           |
| <b><u>FIXED ASSETS</u></b>                          |       |              |             |
| Tangible assets                                     | 8     | 16,836       | 12,927      |
| <b><u>CURRENT ASSETS</u></b>                        |       |              |             |
| Debtors   | 9     | 9,355        | 9,260       |
| Cash at bank and in hand                            |       | 20,807       | 3,513       |
|   |       | <hr/>        | <hr/>       |
|   |       | 30,162       | 12,773      |
| <b><u>CREDITORS</u></b>                             |       |              |             |
| Amounts falling due within one year                 | 10 -  | 10,617 -     | 3,113       |
| <b><u>NET CURRENT ASSETS</u></b>                    |       |              |             |
|   |       | <hr/>        | <hr/>       |
|   |       | 19,545       | 9,660       |
| <b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b> |       |              |             |
|   |       | 36,381       | 22,587      |
| <b><u>CREDITORS</u></b>                             |       |              |             |
| Amounts falling due after more than one year        | 11 -  | 21,162 -     | 1,660       |
| <b><u>NET ASSETS</u></b>                            |       |              |             |
|   |       | <hr/>        | <hr/>       |
|   |       | 15,219       | 20,927      |
| <b><u>FUNDS</u></b>                                 |       |              |             |
| Unrestricted funds                                  | 12    | 15,218       | 20,926      |
| <b><u>TOTAL FUNDS</u></b>                           |       |              |             |
|   |       | <hr/>        | <hr/>       |
|   |       | 15,218       | 20,926      |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

Lupset Jubilee Hall Community Centre Ltd

Balance Sheet - continued

For the Year Ended 31 March 2024

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 6 December 2024 and were signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Notes to the accounts

For the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |             |
|-----------------------|-------------|
| Fixtures and fittings | 20% on cost |
|-----------------------|-------------|

**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**

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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

Notes to the Accounts - continued  
For the Year Ended 31 March 2024

**2. INVESTMENT INCOME**

|                     | 31.03.24 | 31.03.23 |
|---------------------|----------|----------|
|                     | £        | £        |
| Interest receivable | 126      | 86       |

**3. RAISING FUNDS**

|                  | 31.03.24 | 31.03.23 |
|------------------|----------|----------|
|                  | £        | £        |
| <b>Building</b>  |          |          |
| Property repairs | 4,740    | 6,887    |

**4. NET INCOME / EXPENDITURE**

Net income / expenditure is stated after charging / crediting:

|                             | 31.03.24 | 31.03.23 |
|-----------------------------|----------|----------|
|                             | £        | £        |
| Depreciation - owned assets | 7917     | 7611     |
| Hire of plant and machinery | 225      | 130      |
| Rent                        | 50       | 50       |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

|                           | 31.03.24 | 31.03.23 |
|---------------------------|----------|----------|
| Employees during the year | 5        | 5        |
| Volunteers                | 3        | 2        |

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

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

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

|                                    | Unrestricted<br>Funds<br>£ |
|------------------------------------|----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |
| Donations and legacies             | 111,807                    |
| Grants                             | 19,169                     |
| Investment income                  | 86                         |
| <b>Total</b>                       | <u>131,062</u>             |
| <b>EXPENDITURE ON</b>              |                            |
| Raising funds                      | 14,678                     |
| Charitable activities              | 119,838                    |
| <b>Total</b>                       | <u>134,516</u>             |
| <b>NET INCOME</b>                  | - 3,454                    |
| <b>RECONCILIATION OF FUNDS</b>     |                            |
| Total funds brought forward        | 24,380                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>20,926</u>              |

**8. FIXED ASSETS**

|                       | Audio-visual<br>equipment and<br>computers<br>£ | Fixtures and<br>fittings<br>£ | Totals<br>£   |
|-----------------------|---|-------------------------------|---------------|
| <b>COST</b>           |   |                               |               |
| At 1 April 2023       | 1   | 45,578                        | 45,579        |
| Additions             | -   | 11,828                        | 11,828        |
| Disposals             | -   | -                             | -             |
| At 31 March 2024      | <u>1</u>  | <u>57,406</u>                 | <u>57,407</u> |
| <b>DEPRECIATION</b>   |   |                               |               |
| At 1 April 2023       | -   | 32,652                        | 32,652        |
| Charge for Year       | -   | 7,919                         | 7,919         |
| Disposals             | -   | -                             | -             |
| At 31 March 2024      | <u>-</u>  | <u>40,571</u>                 | <u>40,571</u> |
| <b>NET BOOK VALUE</b> |   |                               |               |
| At 31 March 2024      | <u>1</u>  | <u>16,835</u>                 | <u>16,836</u> |
| At 31 March 2023      | <u>1</u>  | <u>12,926</u>                 | <u>12,927</u> |

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

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.03.24     | 31.03.23     |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 6,957        | 6,913        |
| Prepayments   | 2,398        | 2,347        |
|               | <u>9,355</u> | <u>9,260</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.03.24      | 31.03.23     |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| Trade creditors                 | 7,692         | 497          |
| Social security and other taxes | 1,249         | 434          |
| Pensions                        | 357           | 286          |
| Attachment of earnings order    | -             | 136          |
| Accrued expenses                | 1,319         | 1,760        |
|                                 | <u>10,617</u> | <u>3,113</u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                              | 31.03.24      | 31.03.23     |
|------------------------------|---------------|--------------|
|                              | £             | £            |
| Accruals and deferred income | 21,162        | 1,660        |
|                              | <u>21,162</u> | <u>1,660</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 01.04.23  | Net movement in funds | At 31.03.24  |
|---------------------------|--------------|-----------------------|--------------|
|                           | £            | £                     | £            |
| <b>Unrestricted funds</b> |              |                       |              |
| General fund              | 21054 -      | 5,836                 | 15,218       |
| <b>TOTAL FUNDS</b>        | <u>21054</u> | <u>-5836</u>          | <u>15218</u> |

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

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 152581 -           | 158,416 -          | 5,835             |
| <b>TOTAL FUNDS</b>        | <u>152581</u>      | <u>-158416</u>     | <u>-5835</u>      |

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

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 01.04.22   | Net movement<br>in funds | At 31.03.23   |
|---------------------------|---------------|--------------------------|---------------|
|                           | £             | £                        | £             |
| <b>Unrestricted funds</b> |               |                          |               |
| General fund              | 24,380        | - 3,445                  | 20,926        |
| <b>TOTAL FUNDS</b>        | <b>24,380</b> | <b>- 3,445</b>           | <b>20,926</b> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement in<br>funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 131,061               | - 134,516             | - 3,455              |
| <b>TOTAL FUNDS</b>        | <b>131,061</b>        | <b>- 134,516</b>      | <b>- 3,455</b>       |

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

|                           | At 01.04.22   | Net movement<br>in funds | At 31.03.24   |
|---------------------------|---------------|--------------------------|---------------|
|                           | £             | £                        | £             |
| <b>Unrestricted funds</b> |               |                          |               |
| General fund              | 24,380        | - 9,162                  | 15,218        |
| <b>TOTAL FUNDS</b>        | <b>24,380</b> | <b>- 9,162</b>           | <b>15,218</b> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement in<br>funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 283,642               | - 292,932             | - 9,162              |
| <b>TOTAL FUNDS</b>        | <b>283,642</b>        | <b>- 292,932</b>      | <b>- 9,162</b>       |

**13. RELATED PARTY DISCLOSURES**

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

Detailed Statement of Financial Activities  
For the Year Ended 31 March 2024

|   | 31.03.24       | 31.03.23       |
|---|----------------|----------------|
|   | £              | £              |
| <b><u>INCOME AND ENDOWMENTS</u></b>             |                |                |
| <b>Donations and legacies</b>                   |                |                |
| Buffets and kitchen income                      | 102,944        | 76,457         |
| Hire of hall                                    | 43,342         | 35,350         |
|   | <u>146,286</u> | <u>111,807</u> |
| <b>Investment income</b>                        |                |                |
| Interest receivable                             | 126            | 86             |
| <b>Charitable activities</b>                    |                |                |
| Grants  | 6,168          | 19,169         |
| <b>Total incoming resources</b>                 | <u>152,580</u> | <u>131,062</u> |
| <b><u>EXPENDITURE</u></b>                       |                |                |
| Accountancy fees                                | 193            | 193            |
| Advertising and PR                              | 292            | 240            |
| Bank charges                                    | 938            | 735            |
| Cleaning  | 1,885          | 735            |
| Computer expenses                               | 72             | 72             |
| Depreciation                                    | 7,917          | 7,611          |
| Employers NI                                    | 74             | -              |
| Hire of plant and machinery                     | 225            | 130            |
| Insurance                                       | 854            | 794            |
| Kitchen expenses                                | 37,866         | 27,595         |
| Legal fees                                      | 688            | 615            |
| Light and heat                                  | 8,335          | 7,739          |
| Motor expenses                                  | 4,534          | 5,618          |
| Pensions  | 1,455          | 1,076          |
| Postage and stationery                          | 241            | 266            |
| Property repairs                                | 4,740          | 6,887          |
| Rates   | 1,426          | 1,256          |
| Rent  | 50             | 50             |
| Staff training and welfare                      | 58             | 224            |
| Subscriptions                                   | 258            | 258            |
| Telephone and internet                          | 648            | 685            |
| Wages and salaries                              | 85,669         | 71,739         |
| <b>Total resources expended</b>                 | <u>158,418</u> | <u>134,518</u> |
| <b><u>NET INCOMING / OUTGOING RESOURCES</u></b> | <u>- 5,838</u> | <u>- 3,456</u> |

**LUPSET JUBILEE HALL COMMUNITY CENTRE**

England & Wales - Charity number 1082425

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# Accounts

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**REGISTERED COMPANY NUMBER: 08611387 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082425**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Lupset Jubilee Hall Community Centre LTD

Lupset Jubilee Hall Community Centre LTD

Contents of the Financial Statements  
for the Year Ended 31 March 2023

|  | Page     |
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| Report of the Trustees                     | 1 to 2   |
| Independent Examiner's Report              | 3        |
| Statement of Financial Activities          | 4        |
| Balance Sheet                              | 5 to 6   |
| Notes to the Financial Statements          | 7 to 12  |
| Detailed Statement of Financial Activities | 13 to 14 |

## Lupset Jubilee Hall Community Centre LTD

### Report of the Trustees for the Year Ended 31 March 2023

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 31 March 2023. 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**

This was another challenging year with our objectives only partially met again. Income for the meals-on-wheels service increased from September this year, due to a previous provider exiting the service. We delivered 9,990 meals, plus 750 meals to a luncheon club held at Ossett Community Centre. The impact of the 10% increase in the minimum wage has had an impact on our cash flow position. Snack bar sales were slightly down as was room rental. Parties and events improved and buffets improved considerably. We failed to recruit more volunteers or committee members, or update the website.

The objectives for the forthcoming year are:

1. Update the website and make more use of social media
2. Recruit more volunteers and committee members
3. Find a sustainable form of revenue funding to enable us to continue delivering the meals on wheels service.
4. Find capital funding to purchase more kitchen equipment

##### **Committee members**

Hilary Mitchell - Treasurer  
Colleen Travers - Chair of the Management Committee  
Carol Wade - Trustee  
Julie Wood – Committee member

##### **Volunteers**

**Ben Defries**

**Keith Lowe**

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08611387 (England and Wales)

##### **Registered Charity number**

1082425

##### **Registered office**

Lupset Jubilee Hall Community Centre  
5 Road Ends, Townley Road  
Lupset  
Wakefield  
West Yorkshire  
WF2 8NS

##### **Trustees**

Mrs Colleen Adamson Trustee and chair of management committee  
Mrs Hilary Gail Mitchell Trustee and treasurer  
Mrs Carol Rosemary Wade Trustee

Lupset Jubilee Hall Community Centre LTD

Report of the Trustees  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**Company Secretary**

**Solicitors**

Switalskis  
19 Cheapside  
Wakefield  
WF1 2SD

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Independent Examiner's Report to the Trustees of  
Lupset Jubilee Hall Community Centre LTD

**Independent examiner's report to the trustees of Lupset Jubilee Hall Community Centre LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**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.

Mr B Baxter

Date: .....

Lupset Jubilee Hall Community Centre LTD

Statement of Financial Activities  
for the Year Ended 31 March 2023

|                                    | Notes | 31.3.23<br>Unrestricted<br>fund<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                      |                                |
| Donations and legacies             |       | 111,807                              | 100,327                        |
| <b>Charitable activities</b>       |       |                                      |                                |
| Grants                             |       | 19,169                               | 11,239                         |
| Investment income                  | 2     | <u>85</u>                            | <u>65</u>                      |
| <b>Total</b>                       |       | <u>131,061</u>                       | <u>111,631</u>                 |
| <b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                      | 3     | 14,497                               | 11,565                         |
| Other                              |       | <u>120,019</u>                       | <u>106,832</u>                 |
| <b>Total</b>                       |       | <u>134,516</u>                       | <u>118,397</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (3,455)                              | (6,766)                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward        |       | <u>24,379</u>                        | <u>31,145</u>                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>20,924</u></u>                 | <u><u>24,379</u></u>           |

The notes form part of these financial statements

Lupset Jubilee Hall Community Centre LTD

Balance Sheet  
31 March 2023

|  | Notes | 31.3.23<br>Unrestricted<br>fund<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                      |                                |
| Tangible assets                              | 8     | 12,927                               | 15,168                         |
| <b>CURRENT ASSETS</b>                        |       |                                      |                                |
| Debtors                                      | 9     | 9,260                                | 6,886                          |
| Cash at bank and in hand                     |       | <u>3,513</u>                         | <u>10,503</u>                  |
|  |       | 12,773                               | 17,389                         |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due within one year          | 10    | (3,114)                              | (2,380)                        |
|  |       | <u>9,659</u>                         | <u>15,009</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                                      |                                |
|  |       | 22,586                               | 30,177                         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                      |                                |
|  |       |                                      |                                |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due after more than one year | 11    | (1,660)                              | (5,798)                        |
|  |       | <u>20,926</u>                        | <u>24,379</u>                  |
| <b>NET ASSETS</b>                            |       |                                      |                                |
|  |       |                                      |                                |
| <b>FUNDS</b>                                 | 12    |                                      |                                |
| Unrestricted funds                           |       | <u>20,926</u>                        | <u>24,379</u>                  |
| <b>TOTAL FUNDS</b>                           |       | <u>20,926</u>                        | <u>24,379</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

Lupset Jubilee Hall Community Centre LTD

Balance Sheet - continued

31 March 2023

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 14 December 2023 and were signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

The notes form part of these financial statements

## **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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

### **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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**2. INVESTMENT INCOME**

|                               |           |           |
|-------------------------------|-----------|-----------|
|                               | 31.3.23   | 31.3.22   |
|                               | £         | £         |
| Interest receivable - trading | <u>86</u> | <u>65</u> |

**3. RAISING FUNDS**

**Building**

|                  |              |              |
|------------------|--------------|--------------|
|                  | 31.3.23      | 31.3.22      |
|                  | £            | £            |
| Property repairs | <u>6,887</u> | <u>4,224</u> |

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

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

|                             |           |           |
|-----------------------------|-----------|-----------|
|                             | 31.3.23   | 31.3.22   |
|                             | £         | £         |
| Depreciation - owned assets | 7,611     | 7,070     |
| Hire of plant and machinery | 130       | 22        |
| Other operating leases      | <u>50</u> | <u>50</u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. STAFF COSTS**

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

|                           |          |          |
|---------------------------|----------|----------|
|                           | 31.3.22  | 31.3.21  |
| Employees during the year | 5        | 4        |
| Volunteers                | <u>2</u> | <u>4</u> |
|                           | <u>7</u> | <u>8</u> |

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

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

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 100,327                   |
| <b>Charitable activities</b>       |                           |
| Grants                             | 11,239                    |
| Investment income                  | <u>65</u>                 |
| <b>Total</b>                       | <u>111,631</u>            |
| <b>EXPENDITURE ON</b>              |                           |
| Raising funds                      | 11,565                    |
| <b>Charitable activities</b>       |                           |
| Other                              | <u>106,832</u>            |
| <b>Total</b>                       | <u>118,397</u>            |
| <b>NET INCOME</b>                  | (6,766)                   |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | <u>3,145</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>24,379</u></u>      |

**8. TANGIBLE FIXED ASSETS**

|                             | Audio-visual<br>equipment<br>and<br>computers<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|-----------------------------|--|----------------------------------|---------------|
| <b>COST &amp; ADDITIONS</b> |  |                                  |               |
| At 1 April 2022             | 1  | 40,208                           | 40,209        |
|                             | _____  | _____                            | _____         |
| At 31 March 2023            | 1  | 45,575                           | 45,576        |
|                             | _____  | _____                            | _____         |
| <b>DEPRECIATION</b>         |  |                                  |               |
| At 1 April 2022             | -  | 25,041                           | 25,041        |
|                             | _____  | _____                            | _____         |
| At 31 March 2023            | -  | <u>32,652</u>                    | <u>32,652</u> |
|                             | _____  | _____                            | _____         |
| <b>NET BOOK VALUE</b>       |  |                                  |               |
| At 31 March 2023            | <u>1</u>   | <u>12,926</u>                    | <u>12,927</u> |
|                             | _____  | _____                            | _____         |
| At 31 March 2022            | <u>1</u>   | <u>15,167</u>                    | <u>15,168</u> |
|                             | _____  | _____                            | _____         |

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |              |              |
|---------------|--------------|--------------|
|               | 31.3.23      | 31.3.22      |
|               | £            | £            |
| Trade debtors | 6,913        | 4,455        |
| Prepayments   | <u>2,347</u> | <u>2,431</u> |
|               | <u>9,260</u> | <u>6,886</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 |              |              |
|---------------------------------|--------------|--------------|
|                                 | 31.3.23      | 31.3.22      |
|                                 | £            | £            |
| Trade creditors                 | 497          | 364          |
| Social security and other taxes | 434          | 359          |
| Pensions                        | 286          | 199          |
| Attachment of earnings order    | 136          | 69           |
| Accrued expenses                | <u>1,760</u> | <u>1,189</u> |
|                                 | <u>3,114</u> | <u>2,380</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                              |              |              |
|------------------------------|--------------|--------------|
|                              | 31.3.23      | 31.3.22      |
|                              | £            | £            |
| Accruals and deferred income | <u>1,660</u> | <u>5,798</u> |

**12. MOVEMENT IN FUNDS**

|                           |               |                             |               |
|---------------------------|---------------|-----------------------------|---------------|
|                           | At 1.4.22     | Net<br>movement<br>in funds | At            |
|                           | £             | £                           | 31.3.23       |
|                           |               |                             | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 24,379        | (3,455)                     | 2,0924        |
|                           | _____         | _____                       | _____         |
| <b>TOTAL FUNDS</b>        | <u>24,379</u> | <u>(3,455)</u>              | <u>2,0924</u> |

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

|                           |                       |                       |                      |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 131,061               | 134,516               | 3455                 |
|                           | _____                 | _____                 | _____                |
| <b>TOTAL FUNDS</b>        | <u>131,061</u>        | <u>134,516</u>        | <u>3455</u>          |

**Comparatives for movement in funds**

|                           |               |                             |               |
|---------------------------|---------------|-----------------------------|---------------|
|                           | At 1.4.21     | Net<br>movement<br>in funds | At            |
|                           | £             | £                           | 31.3.22       |
|                           |               |                             | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 31,145        | (6,766)                     | 24,379        |
|                           | _____         | _____                       | _____         |
| <b>TOTAL FUNDS</b>        | <u>31,145</u> | <u>(6,766)</u>              | <u>24,379</u> |

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

|                           |                       |                       |                      |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 111,631               | (118,397)             | (6,766)              |
|                           | _____                 | _____                 | _____                |
| <b>TOTAL FUNDS</b>        | <u>111,631</u>        | <u>(118,397)</u>      | <u>(6,766)</u>       |

**12. MOVEMENT IN FUNDS - continued**

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

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 31,142         | (10,211)                         | 20,931             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>31,142</u>  | <u>(10,211)</u>                  | <u>20,931</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 242,692                    | 252,913                    | (10,221)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>242,692</u>             | <u>252,913</u>             | <u>(10,221)</u>           |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Lupset Jubilee Hall Community Centre LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

|   | 31.3.23<br>£  | 31.3.22<br>£  |
|---|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>                                |               |               |
| <b>Donations and legacies</b>                               |               |               |
| Buffets and kitchen income                                  | 76,457        | 68,691        |
| Hire of hall  | <u>35,350</u> | <u>31,636</u> |
|   | 111,807       | 100,327       |
| <b>Investment income</b>                                    |               |               |
| Interest receivable - trading                               | 86            | 65            |
| <b>Charitable activities</b>                                |               |               |
| Grants received from the government and other public bodies | <u>19,169</u> | <u>11,239</u> |
| <b>Total incoming resources</b>                             | 131,061       | 111,631       |
| <b>EXPENDITURE</b>  |               |               |
| <b>Depreciation</b>   |               |               |
| Bad debts   | -             | 270           |
| Fixtures and fittings                                       | <u>7,611</u>  | <u>7,071</u>  |
|   | 7,611         | 7,341         |
| <b>Building</b>   |               |               |
| Property repairs  | 6,887         | 4,224         |
| <b>Other</b>  |               |               |
| Hire of plant and machinery                                 | 130           | 22            |
| <b>Resources expended</b>                                   |               |               |
| <b>Expenses 1</b>   |               |               |
| Wages & Pensions  | 72,815        | 63,255        |
| Rent  | 50            | 50            |
| Rates and water   | 1,256         | 989           |
| Insurance   | 794           | 753           |
| Light and heat  | 7,739         | 8,006         |
| Telephone   | 685           | 712           |
| Postage and stationery                                      | 266           | 327           |
| Advertising   | 240           | 140           |
| Cleaning  | 735           | 2,065         |
| Travelling  | <u>-</u>      | <u>927</u>    |
|   | 84,580        | 77,224        |

This page does not form part of the statutory financial statements

Lupset Jubilee Hall Community Centre LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

|                                 | 31.3.23<br>£         | 31.3.22<br>£          |
|---------------------------------|----------------------|-----------------------|
| <b>Expenses 1</b>               |                      |                       |
| <b>Expenses 2</b>               |                      |                       |
| Bank charges                    | 735                  | 685                   |
| Training costs                  | <u>224</u>           | <u>360</u>            |
|                                 | 959                  | 1,045                 |
| <b>Expenses 3</b>               |                      |                       |
| Motor expenses                  | 5,618                | 4,674                 |
| <b>Expenses 4</b>               |                      |                       |
| Kitchen expenses                | 27,595               | 22,807                |
| <b>Expenses 5</b>               |                      |                       |
| Accountancy                     | 193                  | 195                   |
| Legal fees                      | 615                  | 469                   |
| Subscriptions                   | 258                  | 258                   |
| Computer expenses               | <u>72</u>            | <u>138</u>            |
|                                 | <u>1,138</u>         | <u>1,060</u>          |
| Total resources expended        | <u>134,516</u>       | <u>118,397</u>        |
| <b>Net (expenditure)/income</b> | <u><u>(3455)</u></u> | <u><u>(6,766)</u></u> |

This page does not form part of the statutory financial statements

**LUPSET JUBILEE HALL COMMUNITY CENTRE**

England & Wales - Charity number 1082425

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# Accounts

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**REGISTERED COMPANY NUMBER: 08611387 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082425**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Lupset Jubilee Hall Community Centre LTD

Contents of the Financial Statements  
for the Year Ended 31 March 2022

|  | Page     |
|--|----------|
| Report of the Trustees                     | 1 to 2   |
| Independent Examiner's Report              | 3        |
| Statement of Financial Activities          | 4        |
| Balance Sheet                              | 5 to 6   |
| Notes to the Financial Statements          | 7 to 12  |
| Detailed Statement of Financial Activities | 13 to 14 |

Report of the Trustees  
for the Year Ended 31 March 2022

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 31 March 2022. 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 objectives for this year were only partly met. It was another very challenging year. Income from our meals-on-wheels service increased during 2020-2021, but fell back again this year, although overall take up of this service was higher than it was pre-pandemic. In 2019-2020, we delivered 7,254 meals, in 2020-2021 we delivered 11,031, and in 2021-2022 we delivered 8,792 meals, plus 766 meals to a luncheon club held at Ossett Community Centre. Snack Bar sales were normal, outside catering and events were very slow and frequently cancelled. Room rental income exceeded pre-pandemic levels. With the help of various grants, in particular, the UK Post Covid Recovery Grant we have been able to retain all our staff, including our caretaker/cleaner.

We need to do more work with the website, and with social media. We failed to recruit new committee members.

The objectives for the forthcoming year are:

1. Increase income from our meals-on-wheels service
2. Update the website and make more use of social media
3. Increase income from buffets, parties and events
4. Recruit more committee members and volunteers
5. Find funding to enable us to retain our present level of staffing

### **Committee members**

Colleen Adamson - Trustee and Chair of the Management Committee

Hilary Mitchell - Trustee and Treasurer

Carol Wade - Trustee

Julie Wood - Committee member

## **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.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08611387 (England and Wales)

### **Registered Charity number**

1082425

### **Registered office**

Lupset Jubilee Hall Community Centre

5 Road Ends, Townley Road

Lupset

Wakefield

West Yorkshire

WF2 8NS

### **Trustees**

Mrs Colleen Adamson Trustee and chair of management committee

Mrs Hilary Gail Mitchell Trustee and treasurer

Mrs Carol Rosemary Wade Trustee

### **Company Secretary**

Lupset Jubilee Hall Community Centre LTD

Report of the Trustees  
for the Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Solicitors**

Switalskis  
19 Cheapside  
Wakefield  
WF1 2SD

Approved by order of the board of trustees on 9 December 2022 and signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

**Independent examiner's report to the trustees of Lupset Jubilee Hall Community Centre LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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.

Mr B Baxter

Date: .....

Statement of Financial Activities  
for the Year Ended 31 March 2022

|                                    | Notes | 31.3.22<br>Unrestricted<br>fund<br>£ | 31.3.21<br>Total<br>funds<br>£ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                      |                                |
| Donations and legacies             |       | 100,327                              | 74,832                         |
| <b>Charitable activities</b>       |       |                                      |                                |
| Grants                             |       | 11,239                               | 48,274                         |
| Investment income                  | 2     | 65                                   | 52                             |
| <b>Total</b>                       |       | <u>111,631</u>                       | <u>123,158</u>                 |
| <b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                      | 3     | 11,565                               | 13,725                         |
| <b>Charitable activities</b>       |       |                                      |                                |
| Unrestricted resources expended    |       | -                                    | 95,194                         |
| Other                              |       | 106,832                              | 756                            |
| <b>Total</b>                       |       | <u>118,397</u>                       | <u>109,675</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (6,766)                              | 13,483                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward        |       | 31,145                               | 17,659                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>24,379</u></u>                 | <u><u>31,142</u></u>           |

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

|                         | Unrestricted<br>funds<br>£ | Total funds<br>£ |
|-------------------------|----------------------------|------------------|
| Brought forward - 968/1 | 31,145                     | 31,145           |
| Carried forward         | <u>31,142</u>              | <u>31,142</u>    |
| Difference              | <u>(3)</u>                 | <u>(3)</u>       |

Post to relevant accounts (see ICHA chart of accounts for further details)

Balance Sheet  
31 March 2022

|  | Notes | 31.3.22<br>Unrestricted<br>fund<br>£ | 31.3.21<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                                      |                                |
| Tangible assets                                  | 8     | 15,168                               | 21,755                         |
| <b>CURRENT ASSETS</b>                            |       |                                      |                                |
| Debtors  | 9     | 6,886                                | 4,807                          |
| Cash at bank and in hand                         |       | 10,503                               | 10,865                         |
|  |       | <u>17,389</u>                        | <u>15,672</u>                  |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due within one year              | 10    | (2,380)                              | (1,810)                        |
|  |       | <u>15,009</u>                        | <u>13,862</u>                  |
| <b>NET CURRENT ASSETS</b>                        |       |                                      |                                |
|  |       | <u>30,177</u>                        | <u>35,617</u>                  |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                                      |                                |
|  |       |                                      |                                |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due after more than one year     | 11    | (5,798)                              | (4,475)                        |
|  |       | <u>24,379</u>                        | <u>31,142</u>                  |
| <b>NET ASSETS</b>                                |       |                                      |                                |
|  |       | <u>24,379</u>                        | <u>31,142</u>                  |
| <b>FUNDS</b>                                     | 12    |                                      |                                |
| Unrestricted funds                               |       | 24,379                               | 31,142                         |
|  |       | <u>24,379</u>                        | <u>31,142</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                                      |                                |
|  |       | <u>24,379</u>                        | <u>31,142</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Balance Sheet - continued

31 March 2022

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 9 December 2022 and were signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2022

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

**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. INVESTMENT INCOME**

|                               |                 |                 |
|-------------------------------|-----------------|-----------------|
|                               | 31.3.22         | 31.3.21         |
|                               | £               | £               |
| Interest receivable - trading | 65              | 52              |
|                               | <u>        </u> | <u>        </u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**3. RAISING FUNDS**

**Building**

|                  |                   |                   |
|------------------|-------------------|-------------------|
|                  | 31.3.22           | 31.3.21           |
|                  | £                 | £                 |
| Property repairs | 4,224             | 6,514             |
|                  | <u>          </u> | <u>          </u> |

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

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

|                             |                   |                   |
|-----------------------------|-------------------|-------------------|
|                             | 31.3.22           | 31.3.21           |
|                             | £                 | £                 |
| Depreciation - owned assets | 7,067             | 7,211             |
| Hire of plant and machinery | 22                | 26                |
| Other operating leases      | 50                | 50                |
|                             | <u>          </u> | <u>          </u> |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. STAFF COSTS**

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

|                           |                   |                   |
|---------------------------|-------------------|-------------------|
|                           | 31.3.22           | 31.3.21           |
| Employees during the year | 4                 | 4                 |
| Volunteers                | 4                 | -                 |
|                           | <u>          </u> | <u>          </u> |
|                           | 8                 | 4                 |
|                           | <u>          </u> | <u>          </u> |

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

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

|                                   |                           |
|-----------------------------------|---------------------------|
|                                   | Unrestricted<br>fund<br>£ |
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Donations and legacies            | 74,832                    |
| <b>Charitable activities</b>      |                           |
| Grants                            | 48,274                    |
| Investment income                 | 52                        |
| <b>Total</b>                      | <u>123,158</u>            |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | 13,725                    |

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|  | Unrestricted<br>fund<br>£ |
|--|---------------------------|
| <b>Charitable activities</b>           |                           |
| Unrestricted resources expended        | 95,194                    |
| Other                                  | 756                       |
| <b>Total</b>                           | <u>109,675</u>            |
| <br><b>NET INCOME</b>                  | <br>13,483                |
| <br><b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward            | 17,659                    |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <br><u><u>31,142</u></u>  |

## 8. TANGIBLE FIXED ASSETS

|                           | Audio-visual<br>equipment<br>and<br>computers<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|---------------------------|--|----------------------------------|---------------|
| <b>COST</b>               |  |                                  |               |
| At 1 April 2021           | 1  | 39,728                           | 39,729        |
| Additions                 | -  | 480                              | 480           |
|                           | <u>1</u>   | <u>40,208</u>                    | <u>40,209</u> |
| At 31 March 2022          | 1  | 40,208                           | 40,209        |
| <br><b>DEPRECIATION</b>   |  |                                  |               |
| At 1 April 2021           | -  | 17,974                           | 17,974        |
| Charge for year           | -  | 7,067                            | 7,067         |
|                           | <u>-</u>   | <u>25,041</u>                    | <u>25,041</u> |
| At 31 March 2022          | -  | 25,041                           | 25,041        |
| <br><b>NET BOOK VALUE</b> |  |                                  |               |
| At 31 March 2022          | <u>1</u>   | <u>15,167</u>                    | <u>15,168</u> |
| At 31 March 2021          | <u>1</u>   | <u>21,754</u>                    | <u>21,755</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 31.3.22      | 31.3.21      |
|---------------|--------------|--------------|
|               | £            | £            |
| Trade debtors | 4,455        | 2,450        |
| Prepayments   | 2,431        | 2,357        |
|               | <u>6,886</u> | <u>4,807</u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.22      | 31.3.21      |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | 364          | 273          |
| Social security and other taxes | 359          | 294          |
| Pensions                        | 199          | 113          |
| Attachment of earnings order    | 69           | -            |
| Accrued expenses                | 1,389        | 1,130        |
|                                 | <u>2,380</u> | <u>1,810</u> |

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                              | 31.3.22      | 31.3.21      |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | 5,798        | 4,475        |
|                              | <u>5,798</u> | <u>4,475</u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.4.21     | Net movement in funds | At 31.3.22    |
|---------------------------|---------------|-----------------------|---------------|
|                           | £             | £                     | £             |
| <b>Unrestricted funds</b> |               |                       |               |
| General fund              | 31,145        | (6,766)               | 24,379        |
|                           | <u>31,145</u> | <u>(6,766)</u>        | <u>24,379</u> |
| <b>TOTAL FUNDS</b>        | <u>31,145</u> | <u>(6,766)</u>        | <u>24,379</u> |

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

|                           | Incoming resources | Resources expended | Movement in funds |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 111,631            | (118,397)          | (6,766)           |
|                           | <u>111,631</u>     | <u>(118,397)</u>   | <u>(6,766)</u>    |
| <b>TOTAL FUNDS</b>        | <u>111,631</u>     | <u>(118,397)</u>   | <u>(6,766)</u>    |

**12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 17,659         | 13,483                           | 31,142             |
| <b>TOTAL FUNDS</b>        | <u>17,659</u>  | <u>13,483</u>                    | <u>31,142</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 123,158                    | (109,675)                  | 13,483                    |
| <b>TOTAL FUNDS</b>        | <u>123,158</u>             | <u>(109,675)</u>           | <u>13,483</u>             |

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

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 17,659         | 6,717                            | 24,376             |
| <b>TOTAL FUNDS</b>        | <u>17,659</u>  | <u>6,717</u>                     | <u>24,376</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 234,789                    | (228,072)                  | 6,717                     |
| <b>TOTAL FUNDS</b>        | <u>234,789</u>             | <u>(228,072)</u>           | <u>6,717</u>              |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

|   | 31.3.22<br>£ | 31.3.21<br>£ |
|---|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                                |              |              |
| <b>Donations and legacies</b>                               |              |              |
| Buffets and kitchen income                                  | 68,691       | 65,674       |
| Hire of hall  | 31,636       | 9,158        |
|   | <hr/>        | <hr/>        |
|   | 100,327      | 74,832       |
| <b>Investment income</b>                                    |              |              |
| Interest receivable - trading                               | 65           | 52           |
| <b>Charitable activities</b>                                |              |              |
| Grants received from the government and other public bodies | 11,239       | 48,274       |
|   | <hr/>        | <hr/>        |
| <b>Total incoming resources</b>                             | 111,631      | 123,158      |
| <b>EXPENDITURE</b>  |              |              |
| <b>Depreciation</b>   |              |              |
| Bad debts   | 270          | -            |
| Fixtures and fittings                                       | 7,071        | 7,211        |
|   | <hr/>        | <hr/>        |
|   | 7,341        | 7,211        |
| <b>Building</b>   |              |              |
| Property repairs  | 4,224        | 6,514        |
| <b>Other</b>  |              |              |
| Hire of plant and machinery                                 | 22           | 26           |
| <b>Resources expended</b>                                   |              |              |
| <b>Expenses 1</b>   |              |              |
| Wages   | 63,255       | 54,056       |
| Rent  | 50           | 50           |
| Rates and water   | 989          | 921          |
| Insurance   | 753          | 800          |
| Light and heat  | 8,006        | 6,171        |
| Telephone   | 712          | 606          |
| Postage and stationery                                      | 327          | 253          |
| Advertising   | 140          | 175          |
| Cleaning  | 2,065        | 2,683        |
| Travelling  | 927          | 677          |
|   | <hr/>        | <hr/>        |
|   | 77,224       | 66,392       |
| <b>Expenses 2</b>   |              |              |
| Bank charges  | 685          | 461          |
| Training costs  | 360          | 730          |
|   | <hr/>        | <hr/>        |
|   | 1,045        | 1,191        |

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

|                                 | 31.3.22               | 31.3.21              |
|---------------------------------|-----------------------|----------------------|
|                                 | £                     | £                    |
| <b>Expenses 2</b>               |                       |                      |
| <b>Expenses 3</b>               |                       |                      |
| Motor expenses                  | 4,674                 | 7,273                |
| <b>Expenses 4</b>               |                       |                      |
| Kitchen expenses                | 22,807                | 19,878               |
| <b>Expenses 5</b>               |                       |                      |
| Accountancy                     | 195                   | 380                  |
| Legal fees                      | 469                   | 482                  |
| Subscriptions                   | 258                   | 258                  |
| Computer expenses               | 138                   | 70                   |
|                                 | <u>1,060</u>          | <u>1,190</u>         |
| Total resources expended        | <u>118,397</u>        | <u>109,675</u>       |
| <b>Net (expenditure)/income</b> | <u><u>(6,766)</u></u> | <u><u>13,483</u></u> |

**LUPSET JUBILEE HALL COMMUNITY CENTRE**

England & Wales - Charity number 1082425

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# Accounts

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**REGISTERED COMPANY NUMBER: 08611387 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082425**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Lupset Jubilee Hall Community Centre LTD

Contents of the Financial Statements  
for the Year Ended 31 March 2021

|  | Page    |
|--|---------|
| Report of the Trustees                     | 1 to 2  |
| Independent Examiner's Report              | 3       |
| Statement of Financial Activities          | 4       |
| Balance Sheet                              | 5 to 6  |
| Notes to the Financial Statements          | 7 to 12 |
| Detailed Statement of Financial Activities | 13      |

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 31 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 objectives for this year were mainly met although the year was exceptionally challenging due to committee members shielding. We would not have survived without various grants, in particular from Wakefield MDC. For months the only earned income we had was from our meals-on-wheels service. This grew considerably in the early stage of the pandemic, and by the end of March 2021 we had delivered just over 11,000 dinners. The additional dinners made it possible for us to have two runs and two vans. Again, with a grant from Wakefield MDC, we purchased an electric van, and employed an additional driver/kitchen assistant. We employed a caretaker/cleaner on a part-time basis, with the help of a Government grant and re-decorated most of the building, and maintained the grounds to a high standard. Recruiting volunteers was difficult, and throughout the year we had four volunteers, three of whom were furloughed workers who stayed with us for a few months during the first lowdown, and the fourth volunteer is still with us. Although a very difficult year, we feel more optimistic now than we did at the beginning of the year.

The objectives for the forthcoming year are:

1. Find funding to enable us to keep our caretaker / cleaner for another 12 months.
2. Increase income from our meals-on-wheels service.
3. Increase room rental, particularly during the day.
4. Update the website and make more use of social media.
5. Recruit more committee members.

### **Committee members**

Colleen Adamson - Trustee and Chair of the Management Committee

Hilary Mitchell - Trustee and Treasurer

Carol Wade - Trustee

Julie Wood - Trustee

## **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.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08611387 (England and Wales)

### **Registered Charity number**

1082425

### **Registered office**

Lupset Jubilee Hall Community Centre

5 Road Ends, Townley Road

Lupset

Wakefield

West Yorkshire

WF2 8NS

### **Trustees**

Mrs Colleen Adamson Trustee and chair of management committee

Mrs Hilary Gail Mitchell Trustee and treasurer

Mrs Carol Rosemary Wade Trustee

Lupset Jubilee Hall Community Centre LTD

Report of the Trustees  
for the Year Ended 31 March 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**Company Secretary**

**Solicitors**

Switalskis  
19 Cheapside  
Wakefield  
WF1 2SD

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs Hilary Gail Mitchell - Trustee

Independent Examiner's Report to the Trustees of  
Lupset Jubilee Hall Community Centre LTD

**Independent examiner's report to the trustees of Lupset Jubilee Hall Community Centre LTD ('the Company')**

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

Mr B Baxter  
Accountant & Independent Examiner

Date: .....

Lupset Jubilee Hall Community Centre LTD

Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                    | Notes | 31.3.21<br>Unrestricted<br>fund<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                      |                                |
| Donations and legacies             |       | 74,832                               | 81,222                         |
| <b>Charitable activities</b>       |       |                                      |                                |
| Grants                             |       | 48,274                               | -                              |
| Investment income                  | 2     | <u>52</u>                            | <u>42</u>                      |
| <b>Total</b>                       |       | 123,158                              | 81,264                         |
| <b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                      | 3     | 13,725                               | 7,884                          |
| <b>Charitable activities</b>       |       |                                      |                                |
| Unrestricted resources expended    |       | 95,194                               | 78,380                         |
| Other                              |       | <u>756</u>                           | <u>-</u>                       |
| <b>Total</b>                       |       | 109,675                              | 86,264                         |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 13,483                               | (5,000)                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| <b>Total funds brought forward</b> |       | <u>17,659</u>                        | <u>22,659</u>                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>31,142</u></u>                 | <u><u>17,659</u></u>           |

The notes form part of these financial statements

Lupset Jubilee Hall Community Centre LTD

Balance Sheet  
31 March 2021

|  | Notes | 31.3.21<br>Unrestricted<br>fund<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                                      |                                |
| Tangible assets                                  | 9     | 21,755                               | 9,160                          |
| <b>CURRENT ASSETS</b>                            |       |                                      |                                |
| Debtors  | 10    | 4,807                                | 7,381                          |
| Cash at bank and in hand                         |       | <u>10,865</u>                        | <u>5,512</u>                   |
|  |       | 15,672                               | 12,893                         |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due within one year              | 11    | (1,810)                              | (3,219)                        |
|  |       | <u>          </u>                    | <u>          </u>              |
| <b>NET CURRENT ASSETS</b>                        |       | <u>13,862</u>                        | <u>9,674</u>                   |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 35,617                               | 18,834                         |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due after more than one year     | 12    | (4,475)                              | (1,175)                        |
|  |       | <u>          </u>                    | <u>          </u>              |
| <b>NET ASSETS</b>                                |       | <u>31,142</u>                        | <u>17,659</u>                  |
| <b>FUNDS</b>                                     | 13    |                                      |                                |
| Unrestricted funds                               |       | <u>31,142</u>                        | <u>17,659</u>                  |
| <b>TOTAL FUNDS</b>                               |       | <u>31,142</u>                        | <u>17,659</u>                  |

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Lupset Jubilee Hall Community Centre LTD

Balance Sheet - continued

31 March 2021

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 .....  
and were signed on its behalf by:

.....  
Mrs Hilary Gail Mitchell - Trustee

## 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.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

### **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. INVESTMENT INCOME

|                               | 31.3.21   | 31.3.20   |
|-------------------------------|-----------|-----------|
|                               | £         | £         |
| Interest receivable - trading | <u>52</u> | <u>42</u> |

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

**3. RAISING FUNDS**

**Building**

|                  | 31.3.21      | 31.3.20      |
|------------------|--------------|--------------|
|                  | £            | £            |
| Property repairs | <u>6,514</u> | <u>3,900</u> |

**4. SUPPORT COSTS**

|                                 | Expenses<br>1<br>£ | Expenses<br>2<br>£ | Expenses<br>3<br>£ |
|---------------------------------|--------------------|--------------------|--------------------|
| Other resources expended        | -                  | 730                | -                  |
| Unrestricted resources expended | <u>66,392</u>      | <u>461</u>         | <u>7,273</u>       |
|                                 | <u>66,392</u>      | <u>1,191</u>       | <u>7,273</u>       |

  

|                                 | Expenses<br>4<br>£ | Expenses<br>5<br>£ | Totals<br>£   |
|---------------------------------|--------------------|--------------------|---------------|
| Other resources expended        | -                  | -                  | 730           |
| Unrestricted resources expended | <u>19,878</u>      | <u>1,190</u>       | <u>95,194</u> |
|                                 | <u>19,878</u>      | <u>1,190</u>       | <u>95,924</u> |

Support costs, included in the above, are as follows:

|                        | Other<br>resources<br>expended<br>£ | Unrestricted<br>resources<br>expended<br>£ | 31.3.21<br>Total<br>activities<br>£ | 31.3.20<br>Total<br>activities<br>£ |
|------------------------|-------------------------------------|--|-------------------------------------|-------------------------------------|
| Wages                  | -                                   | 54,056                                     | 54,056                              | 38,685                              |
| Rent                   | -                                   | 50   | 50                                  | 50                                  |
| Rates and water        | -                                   | 921  | 921                                 | 1,010                               |
| Insurance              | -                                   | 800  | 800                                 | 820                                 |
| Light and heat         | -                                   | 6,171                                      | 6,171                               | 7,675                               |
| Telephone              | -                                   | 606  | 606                                 | 657                                 |
| Postage and stationery | -                                   | 253  | 253                                 | 914                                 |
| Advertising            | -                                   | 175  | 175                                 | -                                   |
| Cleaning               | -                                   | 2,683                                      | 2,683                               | 185                                 |
| Travelling             | -                                   | 677  | 677                                 | 1,190                               |
| Bank charges           | -                                   | 461  | 461                                 | 441                                 |
| Training costs         | 730                                 | -  | 730                                 | 1,553                               |
| Motor expenses         | -                                   | 7,273                                      | 7,273                               | 3,268                               |
| Kitchen expenses       | -                                   | 19,878                                     | 19,878                              | 21,126                              |
| Accountancy            | -                                   | 380  | 380                                 | 193                                 |
| Legal fees             | -                                   | 482  | 482                                 | 263                                 |
| Subscriptions          | -                                   | 258  | 258                                 | 258                                 |
| Computer expenses      | -                                   | 70   | 70                                  | 92                                  |
|                        | <u>730</u>                          | <u>95,194</u>                              | <u>95,924</u>                       | <u>78,380</u>                       |

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

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

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

|                             | 31.3.21   | 31.3.20   |
|-----------------------------|-----------|-----------|
|                             | £         | £         |
| Depreciation - owned assets | 7,211     | 3,984     |
| Hire of plant and machinery | 26        | -         |
| Other operating leases      | <u>50</u> | <u>50</u> |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

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

|                           | 31.3.21  | 31.3.20  |
|---------------------------|----------|----------|
| Employees during the year | <u>4</u> | <u>4</u> |

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

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

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 81,222                    |
| Investment income                  | <u>42</u>                 |
| <b>Total</b>                       | 81,264                    |
| <b>EXPENDITURE ON</b>              |                           |
| Raising funds                      | 7,884                     |
| <b>Charitable activities</b>       |                           |
| Unrestricted resources expended    | 78,380                    |
| <b>Total</b>                       | <u>86,264</u>             |
| <b>NET INCOME/(EXPENDITURE)</b>    | (5,000)                   |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| <b>Total funds brought forward</b> | 22,659                    |

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

17,659

**9. TANGIBLE FIXED ASSETS**

|                       | Audio-visual<br>equipment<br>and<br>computers<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|-----------------------|--|----------------------------------|---------------|
| <b>COST</b>           |  |                                  |               |
| At 1 April 2020       | 1  | 19,922                           | 19,923        |
| Additions             | <u>-</u>   | <u>19,806</u>                    | <u>19,806</u> |
| At 31 March 2021      | <u>1</u>   | <u>39,728</u>                    | <u>39,729</u> |
| <b>DEPRECIATION</b>   |  |                                  |               |
| At 1 April 2020       | -  | 10,763                           | 10,763        |
| Charge for year       | <u>-</u>   | <u>7,211</u>                     | <u>7,211</u>  |
| At 31 March 2021      | <u>-</u>   | <u>17,974</u>                    | <u>17,974</u> |
| <b>NET BOOK VALUE</b> |  |                                  |               |
| At 31 March 2021      | <u>1</u>   | <u>21,754</u>                    | <u>21,755</u> |
| At 31 March 2020      | <u>1</u>   | <u>9,159</u>                     | <u>9,160</u>  |

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |              |              |
|---------------|--------------|--------------|
|               | 31.3.21      | 31.3.20      |
|               | £            | £            |
| Trade debtors | 2,450        | 5,926        |
| Prepayments   | <u>2,357</u> | <u>1,455</u> |
|               | <u>4,807</u> | <u>7,381</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.21      | 31.3.20      |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | 273          | 1,866        |
| Social security and other taxes | 294          | (50)         |
| Pensions                        | 113          | 93           |
| Accrued expenses                | <u>1,130</u> | <u>1,310</u> |
|                                 | <u>1,810</u> | <u>3,219</u> |

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                              | 31.3.21      | 31.3.20      |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Accruals and deferred income | <u>4,475</u> | <u>1,175</u> |

**13. MOVEMENT IN FUNDS**

|                           | At 1.4.20     | Net<br>movement<br>in funds | At<br>31.3.21 |
|---------------------------|---------------|-----------------------------|---------------|
|                           | £             | £                           | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 17,659        | 13,483                      | 31,142        |
|                           | <u>17,659</u> | <u>13,483</u>               | <u>31,142</u> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 123,158               | (109,675)             | 13,483               |
|                           | <u>123,158</u>        | <u>(109,675)</u>      | <u>13,483</u>        |

**Comparatives for movement in funds**

|                           | At 1.4.19     | Net<br>movement<br>in funds | At<br>31.3.20 |
|---------------------------|---------------|-----------------------------|---------------|
|                           | £             | £                           | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 22,659        | (5,000)                     | 17,659        |
|                           | <u>22,659</u> | <u>(5,000)</u>              | <u>17,659</u> |

**13. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 81,264                     | (86,264)                   | (5,000)                   |
|                           | _____                      | _____                      | _____                     |
| <b>TOTAL FUNDS</b>        | <u>81,264</u>              | <u>(86,264)</u>            | <u>(5,000)</u>            |

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

|                           | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 22,659         | 8,483                            | 31,142             |
|                           | _____          | _____                            | _____              |
| <b>TOTAL FUNDS</b>        | <u>22,659</u>  | <u>8,483</u>                     | <u>31,142</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 204,422                    | (195,939)                  | 8,483                     |
|                           | _____                      | _____                      | _____                     |
| <b>TOTAL FUNDS</b>        | <u>204,422</u>             | <u>(195,939)</u>           | <u>8,483</u>              |

**14. RELATED PARTY DISCLOSURES**

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

Lupset Jubilee Hall Community Centre LTD

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

|   | 31.3.21<br>£   | 31.3.20<br>£   |
|---|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                                |                |                |
| <b>Donations and legacies</b>                               |                |                |
| Buffets and kitchen income                                  | 65,674         | 56,199         |
| Hire of hall  | <u>9,158</u>   | <u>25,023</u>  |
|   | 74,832         | 81,222         |
| <b>Investment income</b>                                    |                |                |
| Interest receivable - trading                               | 52             | 42             |
| <b>Charitable activities</b>                                |                |                |
| Grants received from the government and other public bodies | <u>48,274</u>  | <u>-</u>       |
| <b>Total incoming resources</b>                             | 123,158        | 81,264         |
| <b>EXPENDITURE</b>  |                |                |
| <b>Depreciation</b>   |                |                |
| Fixtures and fittings                                       | 7,211          | 3,984          |
| <b>Building</b>   |                |                |
| Property repairs  | 6,514          | 3,900          |
| <b>Other</b>  |                |                |
| Hire of plant and machinery                                 | 26             | -              |
| <b>Resources expended</b>                                   |                |                |
| Wages   | 54,056         | 38,685         |
| Rent  | 50             | 50             |
| Rates and water   | 921            | 1,010          |
| Insurance   | 800            | 820            |
| Light and heat  | 6,171          | 7,675          |
| Telephone   | 606            | 657            |
| Postage and stationery                                      | 253            | 914            |
| Advertising   | 175            | -              |
| Cleaning  | 2,683          | 185            |
| Travelling  | 677            | 1,190          |
| Bank charges  | 461            | 441            |
| Training costs  | 730            | 1,553          |
| Motor expenses  | 7,273          | 3,268          |
| Kitchen expenses  | 19,878         | 21,126         |
| Accountancy   | 380            | 193            |
| Legal fees  | 482            | 263            |
| Subscriptions   | 258            | 258            |
| Computer expenses   | <u>70</u>      | <u>92</u>      |
| Total resources expended                                    | <u>109,675</u> | <u>86,264</u>  |
| <b>Net income/(expenditure)</b>                             | <u>13,483</u>  | <u>(5,000)</u> |

This page does not form part of the statutory financial statements