

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

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for the Year Ended 31 March 2023

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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 ('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

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		111,807	100,327
Charitable activities			
Grants		19,169	11,239
Investment income	2	<u>85</u>	<u>65</u>
Total		<u>131,061</u>	<u>111,631</u>
EXPENDITURE ON			
Raising funds	3	14,497	11,565
Other		<u>120,019</u>	<u>106,832</u>
Total		<u>134,516</u>	<u>118,397</u>
NET INCOME/(EXPENDITURE)		(3,455)	(6,766)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>24,379</u>	<u>31,145</u>
TOTAL FUNDS CARRIED FORWARD		<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 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	8	12,927	15,168
CURRENT ASSETS			
Debtors	9	9,260	6,886
Cash at bank and in hand		<u>3,513</u>	<u>10,503</u>
		12,773	17,389
CREDITORS			
Amounts falling due within one year	10	(3,114)	(2,380)
NET CURRENT ASSETS		<u>9,659</u>	<u>15,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		22,586	30,177
CREDITORS			
Amounts falling due after more than one year	11	(1,660)	(5,798)
NET ASSETS		<u>20,926</u>	<u>24,379</u>
FUNDS	12		
Unrestricted funds		<u>20,926</u>	<u>24,379</u>
TOTAL FUNDS		<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

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

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

8. TANGIBLE FIXED ASSETS

	Audio-visual equipment and computers £	Fixtures and fittings £	Totals £
COST & ADDITIONS			
At 1 April 2022	1	40,208	40,209
	_____	_____	_____
At 31 March 2023	1	45,575	45,576
	_____	_____	_____
DEPRECIATION			
At 1 April 2022	-	25,041	25,041
	_____	_____	_____
At 31 March 2023	-	<u>32,652</u>	<u>32,652</u>
	_____	_____	_____
NET BOOK VALUE			
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 movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	24,379	(3,455)	2,0924
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,379</u>	<u>(3,455)</u>	<u>2,0924</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,061	134,516	3455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>131,061</u>	<u>134,516</u>	<u>3455</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	31,145	(6,766)	24,379
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,631	(118,397)	(6,766)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,142	(10,211)	20,931
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,692	252,913	(10,221)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Buffets and kitchen income	76,457	68,691
Hire of hall	<u>35,350</u>	<u>31,636</u>
	111,807	100,327
Investment income		
Interest receivable - trading	86	65
Charitable activities		
Grants received from the government and other public bodies	<u>19,169</u>	<u>11,239</u>
Total incoming resources	131,061	111,631
EXPENDITURE		
Depreciation		
Bad debts	-	270
Fixtures and fittings	<u>7,611</u>	<u>7,071</u>
	7,611	7,341
Building		
Property repairs	6,887	4,224
Other		
Hire of plant and machinery	130	22
Resources expended		
Expenses 1		
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 £	31.3.22 £
Expenses 1		
Expenses 2		
Bank charges	735	685
Training costs	<u>224</u>	<u>360</u>
	959	1,045
Expenses 3		
Motor expenses	5,618	4,674
Expenses 4		
Kitchen expenses	27,595	22,807
Expenses 5		
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>
Net (expenditure)/income	<u><u>(3455)</u></u>	<u><u>(6,766)</u></u>

This page does not form part of the statutory financial statements