

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

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

Balance Sheet

For the Year Ended 31 March 2024

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

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.

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
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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

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

8. FIXED ASSETS

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

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
	£	£	£
Unrestricted funds			
General fund	21054 -	5,836	15,218
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	152581 -	158,416 -	5,835
TOTAL FUNDS	<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 in funds	At 31.03.23
	£	£	£
Unrestricted funds			
General fund	24,380	- 3,445	20,926
TOTAL FUNDS	24,380	- 3,445	20,926

Comparative 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	- 3,455
TOTAL FUNDS	131,061	- 134,516	- 3,455

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

	At 01.04.22	Net movement in funds	At 31.03.24
	£	£	£
Unrestricted funds			
General fund	24,380	- 9,162	15,218
TOTAL FUNDS	24,380	- 9,162	15,218

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	283,642	- 292,932	- 9,162
TOTAL FUNDS	283,642	- 292,932	- 9,162

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
	£	£
<u>INCOME AND ENDOWMENTS</u>		
Donations and legacies		
Buffets and kitchen income	102,944	76,457
Hire of hall	43,342	35,350
	<hr/> 146,286	<hr/> 111,807
Investment income		
Interest receivable	126	86
Charitable activities		
Grants	6,168	19,169
Total incoming resources	<hr/> 152,580	<hr/> 131,062
<u>EXPENDITURE</u>		
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
Total resources expended	<hr/> 158,418	<hr/> 134,518
<u>NET INCOMING / OUTGOING RESOURCES</u>	<hr/> - 5,838	<hr/> - 3,456