

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**

**CHARITY REGISTERED NUMBER 1091747**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31st MARCH 2024**

# **JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**

**FOR THE YEAR ENDED 31st MARCH 2024**

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**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**

**FOR THE YEAR ENDED 31st MARCH 2024**

**Charity Number**            1091747

**Trustees**

Joyce Jones                    (Chairperson)

Anna Cunningham

Rhonda Elms

Maureen Pearson

Laura McDonald

**Treasurer**

Joyce Jones                    (Temporary)

**Accountants**

SMB Accounting

109 Lomond Drive

Leighton Buzzard

Beds

LU7 2XH

**Address**

Hive Centre

Jim McDonald Centre

High View

Hatfield

Herts

AL10 8HR

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31st MARCH 2024**

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st March 2024. The Financial Statements have been prepared in accordance with the Charity's Constitution. Applicable law and requirements of the Charities Accounting Statements of Recommended Practice 2019 (effective 1st April 2020).

**Trustees**

The Trustees who served during the year are set out on the charity information page at the front of these accounts.

**Principal Activities and Objects of the Charity**

The objects of the Charity and its principal activity continues to be a Charity serving the local community by promoting relief of the Retired and Disabled, which includes the provision of a day centre.

**Organisation**

The Charity is regulated by its Constitution adopted on 19th February 2001 and amended on 25th February 2002. It registered as a Charity on 25th April 2002, Number 1091747 as an Unincorporated Body. The Officers of the Executive Committee are elected annually at its Annual General Meeting.

**Development Activities and Achievements**

Again this year the Charity continues in its endeavours to provide activities for the Retired, Elderly and Persons of Mixed Ability in Hatfield and the surrounding villages, both within and outside the centre. Whilst looking after and caring for the needs of the elderly and infirm the centre is developing activities for the younger members who are more recently retired. The centre also offers support and training to its volunteers and carers.

The committee would like to thank the many volunteers who give so freely of their time throughout the year.

Jimmy Macs receives a substantial Grant from Central Government via Welwyn & Hatfield Council and HCC, for which it expresses its sincere gratitude. Without this the Charity would be unable to maintain its present high level of service to the local community of all ages and abilities.

**Future Developments**

Future activities include maintaining and increasing the level of involvement of local people in need of social interaction. We are always looking for projects to bring in house where the elderly and those with learning difficulties can demonstrate their skills and enable them to feel that they can still contribute to the local community.

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31st MARCH 2024**

**Reserves Policy**

In accordance with guidelines issued by the Charity Commissioners, the Trustees have adopted a policy regarding reserves which works towards ensuring that:

- a) Excluding those funds represented by fixed assets, and designated funds, general reserves to not exceed more than six months anticipated expenditure
- b) There are adequate funds to enable the Charity to meet all current and known future liabilities

**Risk Review**

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Statement of Trustees Responsibilities**

The Trustees are required to prepare Financial Statements for each financial period which give a true and fair view of the financial activities of the Charity and of its financial position at the end of the period. In preparing those Financial Statements the Trustees are required to:

Select suitable accounting policies and apply them consistently

Make judgements and estimates that are reasonable and prudent

State whether the policies adopted are in accordance with the Companies Act 1985 and with applicable accounting standards and statement of recommended practice, subject to any material departures disclosed and explained in the Financial Statements.

Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on:

.....  
**Chairperson**

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31st MARCH 2024**

I report to the trustees on my examination of the financial statements of Jimmy Mac's (Activity Centre for the Retired and Disabled) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- \* the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- \* the financial statements do not accord with those records; or
- \* the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

SMB Accounting  
109 Lomond Drive  
Leighton Buzzard  
Beds  
LU7 2XH

1st October 2024

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31st MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>	2				
Donations & similar income		4,731	98,584	103,315	99,892
Activities in furtherance of the charity's objects		66,274	0	66,274	47,593
Activities of generating funds		16,085	0	16,085	8,221
Investment income		2,652	0	2,652	466
		<u>89,742</u>	<u>98,584</u>	<u>188,326</u>	<u>156,172</u>
<b>Resources expended</b>	3				
Cost of generating funds		42,832	91,275	134,107	141,249
Managing & administering the charity		7,838	0	7,838	6,882
<b>Total resources expended</b>		<u>50,670</u>	<u>91,275</u>	<u>141,945</u>	<u>148,131</u>
Net movement in funds		39,072	7,309	46,381	8,041
Total funds brought forward		207,519	25,930	233,449	225,408
<b>Total funds carried forward</b>		<u>246,591</u>	<u>33,239</u>	<u>279,830</u>	<u>233,449</u>

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)  
BALANCE SHEET  
FOR THE YEAR ENDED 31st MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	4	6		7	
Cash at bank and in hand	5	280,424		253,874	
		<u>280,430</u>		<u>253,881</u>	
<b>Creditors: amounts falling due within one year</b>					
	6	(600)		(20432)	
<b>Total current assets</b>			<u>279,830</u>		<u>233,449</u>
			<u>279,830</u>		
<b>Total net assets</b>			<u>279,830</u>		<u>233,449</u>
			<u>279,830</u>		
<b>Total funds carried forward</b>			<u>279,830</u>		<u>233,449</u>
			<u>279,830</u>		

Approved by the trustees on .....

Chairman - Joyce Jones .....



**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31st MARCH 2024**

**1 Accounting Policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds      These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds      These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st MARCH 2024**

**2 Incoming resources**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>Donations &amp; similar income</b>				
Donations & similar income	4,731	98,584	103,315	99,892
Donations & grants	<u>4,731</u>	<u>98,584</u>	<u>103,315</u>	<u>99,892</u>
<b>Activities in furtherance of the charity's objects</b>				
Excursions and day trips	16,100	0	16,100	8,597
Longer holidays	34,720	0	34,720	27,069
Mystery trip and walk	0	0	0	0
Theatre	2,884	0	2,884	538
Bingo and raffle	10,637	0	10,637	10,077
Dance and entertainment	0	0	0	0
Shop sales and Misc	0	0	0	0
Membership cards	1,933	0	1,933	1,312
	<u>66,274</u>	<u>0</u>	<u>66,274</u>	<u>47,593</u>
<b>Activities for generating funds</b>				
Fundraising	16,085	0	16,085	8,221
	<u>16,085</u>	<u>0</u>	<u>16,085</u>	<u>8,221</u>
<b>Investment income</b>				
Deposit account interest	2,652	0	2,652	466
	<u>2,652</u>	<u>0</u>	<u>2,652</u>	<u>466</u>
Total Incoming resources	<u>89,742</u>	<u>98,584</u>	<u>188,326</u>	<u>156,172</u>

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st MARCH 2024**

**3 Resources expended**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
<b>Costs of activities in furtherance of the charity's objects</b>				
Holiday refunds and expenses	15,142	0	15,142	29,714
Day trip refunds and expenses	11,330	0	11,330	6,009
Theatre expenses	3,567	0	3,567	2,837
Film shows	187	0	187	118
Bingo and raffle	3,403	0	3,403	1,868
Refreshments	3,873	0	3,873	3,731
Entertainment	1,959	0	1,959	300
Charity expenses	3,323	0	3,323	1,072
Salaries	0	62,832	62,832	66,731
Employers NIC	0	0	0	344
Employers pension	0	943	943	985
Rent	0	27,500	27,500	27,500
Transport	47	0	47	40
	<u>42,832</u>	<u>91,275</u>	<u>134,107</u>	<u>141,249</u>
<b>Resources expended on managing and administering the charity</b>				
Insurance	1,925	0	1,925	2,095
Stationery	604	0	604	646
Telephone	969	0	969	948
Training	45	0	45	30
Computer and software expenses	405	0	405	309
Subscriptions	225	0	225	92
General Expenses	212	0	212	55
Licences	269	0	269	1,240
Bank charges and interest	267	0	267	403
Bank errors	0	0	0	8
Premises repairs and maintenance	2,101	0	2,101	0
Reporting Accountant	816	0	816	1,056
	<u>7,838</u>	<u>0</u>	<u>7,838</u>	<u>6,882</u>
Total Resources Expended	<u>50,670</u>	<u>91,275</u>	<u>141,945</u>	<u>148,131</u>

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31st MARCH 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>4 Debtors</b>		
Petty cash	6.23	6.77
Net wages	0.00	0.03
	<u>6.23</u>	<u>6.80</u>
<b>5 Bank</b>		
Bank current account	59,408.30	35,517.62
Savings account	221,016.02	218,357.05
	<u>280,424.32</u>	<u>253,874.67</u>
<b>6 Creditors</b>		
Debtors		100.00
Barclaycard receipts		348.50
PAYE		272.27
NIC		1,086.32
Bournemouth - Payments in advance		665.00
Potters Resort - Payments in advance		16,770.00
Accountancy	600.00	840.00
Insurance		180.00
Phone		170.00
	<u>600.00</u>	<u>20,432.09</u>