

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 2025

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

FOR THE YEAR ENDED 31st MARCH 2025

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

FOR THE YEAR ENDED 31st MARCH 2025

Charity Number 1091747

Trustees

Joyce Jones (Chairperson)

Anna Cunningham

Rhonda Elms

Laura McDonald

Kath Sayers

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 2025

The Trustees present their report with the Financial Statements of the Charity for the year ended 31st March 2025. 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

We continue to offer Day Centre facilities for six days a week for the elderly and less abled. Transport is available for clients living locally at a nominal charge and we work with Communities 1st who provide this. We encourage anyone in the local community to attend the activities we provide i.e Keep Fit and Chair Exercise.

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

Our activities continue to meet the elderly and less abled clients for six days a week. We encourage interaction with quizzes and social dances all also offer Keep Fit, Chair Exercise, Line Dancing, and Bingo. We have been actively promoting the Charity at local events and at local Care Homes. ASDA actively support us with raffle prizes. Volunteers, Staff and Trustees are encouraged to attend training sessions for Emergency First Aid, Safeguarding Adults where appropriate. We have had several agencies including Fire Service, Dementia to talk to staff and clients which has been successful and interesting.

The Trustees would like to thank the Staff for their valued support for clients and team work and the volunteers who give up their time freely to support our charity and without them we would not be able to run as well as we currently do.

We are forever grateful to Welwyn and Hatfield District Council and Herts County Council for their grants each year. Without this support we would not be able to provide the services we do for the days that we are open.

Future Developments

We are always looking for new ideas and next year we will be introducing Chair Yoga. Craft days will be included for next year. Our manager will continue to visit Care Homes to promote our services.

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025

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 confirms 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 21st October 2025

Joyce Jones

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Chairperson

**JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2025**

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 2025.

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

15th October 2025

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Incoming resources	2				
Donations & similar income		2,861	100,965	103,826	103,315
Activities in furtherance of the charity's objects		45,703	0	45,703	66,274
Activities of generating funds		15,232	0	15,232	16,085
Investment income		3,279	0	3,279	2,652
		<u>67,075</u>	<u>100,965</u>	<u>168,040</u>	<u>188,326</u>
Resources expended	3				
Cost of generating funds		45,475	94,565	140,040	134,107
Managing & administering the charity		6,834	0	6,834	7,838
Total resources expended		<u>52,309</u>	<u>94,565</u>	<u>146,874</u>	<u>141,945</u>
Net movement in funds		14,766	6,400	21,166	46,381
Total funds brought forward		207,519	25,930	279,830	233,449
Total funds carried forward		<u>222,285</u>	<u>32,330</u>	<u>300,996</u>	<u>279,830</u>

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
BALANCE SHEET
FOR THE YEAR ENDED 31st MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Debtors	4	9		6	
Cash at bank and in hand	5	301,587		280,424	
		<u>301,596</u>		<u>280,430</u>	
Creditors: amounts falling due within one year	6	(600)		(600)	
Total current assets			300,996		279,830
Total net assets			<u><u>300,996</u></u>		<u><u>279,830</u></u>
Total funds brought forward			279,830		233,449
Profit or loss for the period			21,166		46,381
Total funds carried forward			<u><u>300,996</u></u>		<u><u>279,830</u></u>

Approved by the trustees on

25th October, 2025

.....

Joyce Jones

Chairman - Joyce Jones

.....

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

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 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 contributions 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 2025

2 Incoming resources

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations & similar income				
Donations & similar income	2,861	100,965	103,826	103,315
Donations & grants	<u>2,861</u>	<u>100,965</u>	<u>103,826</u>	<u>103,315</u>
Activities in furtherance of the charity's objects				
Excursions and day trips	14,073	0	14,073	16,100
Longer holidays	13,141	0	13,141	34,720
Mystery trip and walk	0	0	0	0
Theatre	3,967	0	3,967	2,884
Bingo and raffle	12,269	0	12,269	10,637
Dance and entertainment	0	0	0	0
Shop sales and Misc	0	0	0	0
Membership cards	2,253	0	2,253	1,933
	<u>45,703</u>	<u>0</u>	<u>45,703</u>	<u>66,274</u>
Activities for generating funds				
Fundraising	15,232	0	15,232	16,085
	<u>15,232</u>	<u>0</u>	<u>15,232</u>	<u>16,085</u>
Investment income				
Deposit account interest	3,279	0	3,279	2,652
	<u>3,279</u>	<u>0</u>	<u>3,279</u>	<u>2,652</u>
Total Incoming resources	<u>67,075</u>	<u>100,965</u>	<u>168,040</u>	<u>188,326</u>

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31st MARCH 2025

3 Resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Costs of activities in furtherance of the charity's objects				
Holiday refunds and expenses	17,947	0	17,947	15,142
Day trip refunds and expenses	12,773	0	12,773	11,330
Theatre expenses	1,264	0	1,264	3,567
Film shows	148	0	148	187
Bingo and raffle	2,645	0	2,645	3,403
Refreshments	4,425	0	4,425	3,873
Entertainment	3,735	0	3,735	1,959
Charity expenses	2,538	0	2,538	3,323
Salaries	0	66,093	66,093	62,832
Employers NIC	0	0	0	0
Employers pension	0	972	972	943
Rent	0	27,500	27,500	27,500
Transport	0	0	0	47
	<u>45,475</u>	<u>94,565</u>	<u>140,040</u>	<u>134,107</u>
Resources expended on managing and administering the charity				
Insurance	2,203	0	2,203	1,925
Stationery	57	0	57	604
Telephone	1,203	0	1,203	969
Training	381	0	381	45
Computer and software expenses	664	0	664	405
Subscriptions	0	0	0	225
General Expenses	587	0	587	212
Licences	295	0	295	269
Bank charges and interest	509	0	509	267
Bank errors	0	0	0	0
Premises repairs and maintenance	35	0	35	2,101
Reporting Accountant	900	0	900	816
	<u>6,834</u>	<u>0</u>	<u>6,834</u>	<u>7,838</u>
Total Resources Expended	<u>52,309</u>	<u>94,565</u>	<u>146,874</u>	<u>141,945</u>

JIMMY MAC'S (ACTIVITY CENTRE FOR THE RETIRED AND DISABLED)
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31st MARCH 2025

	2025	2024
	£	£
4 Debtors		
Petty cash	8.93	6.23
	<u>8.93</u>	<u>6.23</u>
5 Bank		
Bank current account	77,291.48	59,408.30
Savings account	224,295.45	221,016.02
	<u>301,586.93</u>	<u>280,424.32</u>
6 Creditors		
Accountancy	600.00	600.00
	<u>600.00</u>	<u>600.00</u>