

# JAY JALARAM DAY CENTRE

England & Wales · Charity number 1165666

## Details

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**Other names** JJDC

**Status** Registered

**Legal form** Charitable company

**Company number** [09172282](#)

**Registered** 2016-02-22

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

## Contact

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**Address** 10 April Croft  
Birmingham  
B13 9HP

**Phone** 01212462664

## Activities

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**Objects:** TO FURTHER OR BENEFIT THE ELDERLY RESIDENTS OF THE MIDLANDS AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE ELDERLY RESIDENTS.

**Activities:** Provide meals on wheels service to the elderly and operate a day center activities for all members of the ethnic community.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Elderly/old People

## Geography

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- Birmingham City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,497	£33,546	-	-
2024-03-31	£28,741	£26,149	-	-
2023-03-31	£28,124	£26,104	-	-
2022-03-31	£1,030	£3,237	-	-
2021-03-31	£5,400	£3,206	-	-

## Trustees

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Name	Role	Appointed
NARENDRAKUMAR TANNA		2016-04-01
PRAMILA MANHAR SONECHA		2014-08-12

**JAY JALARAM DAY CENTRE**

England & Wales - Charity number 1165666

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# Accounts

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Charity registration number 1165666 (England and Wales)

Company registration number 09172282

**JAY JALARAM DAY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# JAY JALARAM DAY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr N Tanna Mrs P M Sonecha
<b>Charity number (England and Wales)</b>	1165666
<b>Company number</b>	09172282
<b>Principal address</b>	93A School Road Hall Green Birmingham B28 8JQ
<b>Registered office</b>	Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham West Midlands B24 9ND

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# JAY JALARAM DAY CENTRE LIMITED

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# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The day centre's objects are:

- Strive to rehabilitate the elders of all ethnic groups and to develop their well being, alleviate loneliness and serve as a religious centre.
- To organise outings to other religious centres within the UK to develop religious openness and to stimulate mental well being.
- To organise trips to seaside resorts in the warmer months at a nominal charge.
- To organise free noteworthy events within the event calendar for all ethnic groups and to promote a cultural environment for them. These will often be subsidised from the charity funds.
- To provide religious and cultural activities followed by a midday meal once per week with the hope to introduce a second day yet to be decided.
- To provide yoga classes to promote a healthier lifestyle for the service users.
- To provide medical advice on issues affecting the elderly by inviting medical professionals to hold talks and to provide tiffin service for the local elderly.
- To support similar charitable organisations with similar aims.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the day centre should undertake. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity

#### **Achievements and performance**

The charity has been active for the whole year and has achieved the majority of its objectives and has now got the constant flow of the returning members. Extra focus has been on providing new services and with the help from the medical and social communities in the West Midlands, new services have been set up for the benefits of the membership. There was also the case of safeguarding the wellbeing of the elderly members who were most vulnerable throughout the year. However the directors will focus on maintaining the following in the coming year

- reduced meal charges for members using ring and ride services, £3 per day per meal.
- increased timetabled yoga classes for service users.
- medical professionals attending monthly to provide medical advice on issues affecting the elderly.
- increased the usage of the tiffin service for the local elderly people.
- for the second year we have been able to provide two free coaches to religious centres free of charge to paying members

# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

It is the policy of the day centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's of budgeted expenditure which equates to £8,500 to £17,000. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the day centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the day centre is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity.

### Structure, governance and management

The day centre is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Tanna

Mrs P M Sonecha

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity, and provided training appropriate to their function. .

The Trustees meet regularly to set policies and procedures that are to be followed.

The trustees' report was approved by the Board of Trustees.



.....  
Mrs P M Sonecha

Trustee

Date: 21/07/2025 .....

# JAY JALARAM DAY CENTRE LIMITED

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees, who are also the directors of Jay Jalaram Day Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the day centre and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the day centre will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the day centre and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the day centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent examiner's report to the trustees of Jay Jalaram Day Centre Limited

I report to the Trustees on my examination of the accounts of the above charity ("the charity") for the year ended 31<sup>st</sup> March 2025

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the charity's accounts 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.

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW)

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

	<b>Date:</b> 21 <sup>st</sup> July 2025
Deidre A H Mattison ACA MA	

# JAY JALARAM DAY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Designated funds Property	Total	Unrestricted funds	Designated funds Property	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
<b>Income from:</b>							
Donations and legacies	2	31,427	-	31,427	19,253	-	19,253
Charitable activities	3	7,471	-	7,471	9,071	-	9,071
Investments	4	2,599	-	2,599	417	-	417
<b>Total income</b>		<u>41,497</u>	<u>-</u>	<u>41,497</u>	<u>28,741</u>	<u>-</u>	<u>28,741</u>
<b>Expenditure on:</b>							
Charitable activities	5	32,626	-	32,626	25,339	-	25,339
Other expenditure	8	920	-	920	810	-	810
<b>Total expenditure</b>		<u>33,546</u>	<u>-</u>	<u>33,546</u>	<u>26,149</u>	<u>-</u>	<u>26,149</u>
<b>Net income</b>		7,951	-	7,951	2,592	-	2,592
Transfers between funds		50,000	(50,000)	-	-	-	-
<b>Net movement in funds</b>		57,951	(50,000)	7,951	2,592	-	2,592
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		29,260	50,000	79,260	26,668	50,000	76,668
<b>Fund balances at 31 March 2025</b>		<u>87,211</u>	<u>-</u>	<u>87,211</u>	<u>29,260</u>	<u>50,000</u>	<u>79,260</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JAY JALARAM DAY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	10	507		523	
Cash at bank and in hand		87,994		79,983	
		<u>88,501</u>		<u>80,506</u>	
<b>Creditors: amounts falling due within one year</b>	11	(1,290)		(1,246)	
<b>Net current assets</b>			87,211		79,260
			<u>87,211</u>		<u>79,260</u>
<b>The funds of the day centre</b>					
Endowment funds - Property	12	-		50,000	
Unrestricted funds	13		87,211		29,260
			<u>87,211</u>		<u>79,260</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21/07/2025.



Mrs P M Sonecha  
Trustee

Company registration number 09172282 (England and Wales)

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Jay Jalaram Day Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Old Bank Chambers, 582-586 Kingsbury Road, Erdington, Birmingham, West Midlands, B24 9ND. The trading address is 93A School Road, Hall Green, Birmingham B28 8JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

The day centre is a Public Benefit Entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The day centre has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the day centre. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the day centre has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the day centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the day centre has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the day centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been clarified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources,

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The day centre has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the day centre's balance sheet when the day centre becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the day centre's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the day centre is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	26,478	17,221
Gift aid repayments	4,949	2,032
	<u>31,427</u>	<u>19,253</u>

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from charitable activities</b>		
Tiffin sales	4,221	4,671
Trips	2,250	3,250
Membership fees	1,000	1,150
	<u>7,471</u>	<u>9,071</u>

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,599	417
	<u>2,599</u>	<u>417</u>

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Expenditure on charitable activities

	Expenses 2025 £	Expenses 2024 £
Food purchases	10,778	9,119
Food containers	1,298	911
Trips coach hire	4,300	3,850
Website costs	165	146
Course fees	-	263
Free events	5,410	2,489
Light & heat	339	330
Cleaning	2,334	2,225
Legal & professional	300	-
Donations paid	1,457	798
Printing, postage & stationary	43	280
Hall hire	5,184	4,580
Insurance	565	205
Sundry expenses	453	143
	<u>32,626</u>	<u>25,339</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>32,626</u>	<u>25,339</u>

Donations include £120 for Marie Curie, £120 for Diabetes UK, £110 for British Heart Foundation, £110 for Dementia UK, £110 for Stroke and £887 other donations.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the day centre during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Accountancy	920	810

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	507	523

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,290	1,246

### 12 Designated fundsProperty

These are designated funds which are material to the day centre's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
	50,000	(50,000)	-
<b>Previous year:</b>	At 1 April 2023 £	Transfers £	At 31 March 2024 £
	50,000	-	50,000

Funds had been designated for the purpose of finding a suitable property. A suitable property has not been found therefore funds have been transferred back to unrestricted funds.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes of purchasing a property for use by the charity.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	29,260	41,497	(33,546)	50,000	87,211
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>		<b>2024</b>
	£	£	£	£	£
General funds	26,668	28,741	(26,149)	-	29,260
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 14 Analysis of net assets between funds

	Unrestricted funds	Designated funds Property	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	87,211	-	87,211
	<u>          </u>	<u>          </u>	<u>          </u>
	87,211	-	87,211
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Designated funds Property	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	29,260	50,000	79,260
	<u>          </u>	<u>          </u>	<u>          </u>
	29,260	50,000	79,260
	<u>          </u>	<u>          </u>	<u>          </u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**JAY JALARAM DAY CENTRE**

England & Wales - Charity number 1165666

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# Accounts

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Charity registration number 1165666

Company registration number 09172282 (England and Wales)

**JAY JALARAM DAY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# JAY JALARAM DAY CENTRE LIMITED

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<b>Trustees</b>	Mr N Tanna Mrs P M Sonecha
<b>Charity number</b>	1165666
<b>Company number</b>	09172282
<b>Principal address</b>	93A School Road Hall Green Birmingham B28 8JQ
<b>Accountants</b>	LMH Accountants Limited T/A Trevor Jones & Co Old Bank Chambers 582-586 Kingsbury Road Erdington Birmingham B24 9ND

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# JAY JALARAM DAY CENTRE LIMITED

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# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

---

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The day centre's objects are:

- Strive to rehabilitate the elders of all ethnic groups and to develop their well being, alleviate loneliness and serve as a religious centre.
- To organise outings to other religious centres within the UK to develop religious openness and to stimulate mental well being.
- To organise trips to seaside resorts in the warmer months at a nominal charge.
- To organise free noteworthy events within the event calendar for all ethnic groups and to promote a cultural environment for them. These will often be subsidised from the charity funds.
- To provide religious and cultural activities followed by a midday meal once per week with the hope to introduce a second day yet to be decided.
- To provide yoga classes to promote a healthier lifestyle for the service users.
- To provide medical advice on issues affecting the elderly by inviting medical professionals to hold talks and to provide tiffin service for the local elderly.
- To support similar charitable organisations with similar aims.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the day centre should undertake. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity

#### **Achievements and performance**

The charity has been active for the whole year and has achieved the majority of its objectives and has now got the constant flow of the returning members. Extra focus has been on providing new services and with the help from the medical and social communities in the West Midlands, new services have been set up for the benefits of the membership. There was also the case of safeguarding the wellbeing of the elderly members who were most vulnerable throughout the year. However the directors will focus on maintaining the following in the coming year

- reduced meal charges for members using ring and ride services, £1 per day per meal.
- increased timetabled yoga classes for service users.
- medical professionals attending monthly to provide medical advice on issues affecting the elderly.
- increased the usage of the tiffin service for the local elderly people.

# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### Financial review

It is the policy of the day centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the day centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Funds are designated for the purpose of purchasing a property to further the aims of the charity. Directors are looking into investing in better accommodation at the same time ensure that this is within the proximity of the current area so travel to and from the day centre is achieved with the least effort upon the members.

The trustees has assessed the major risks to which the day centre is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity.

### Structure, governance and management

The day centre is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Tanna

Mrs P M Sonecha

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity, and provided training appropriate to their function. .

The Trustees meet regularly to set policies and procedures that are to be followed.

The trustees' report was approved by the Board of Trustees.



.....  
Mrs P M Sonecha

Trustee

Date: ..... 18/07/2024 .....

# JAY JALARAM DAY CENTRE LIMITED

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees, who are also the directors of Jay Jalaram Day Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the day centre and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the day centre will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the day centre and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the day centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# JAY JALARAM DAY CENTRE LIMITED

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JAY JALARAM DAY CENTRE LIMITED FOR THE YEAR ENDED 31 MARCH 2024

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jay Jalaram Day Centre Limited for the year ended 31 March 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 18 May 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Jay Jalaram Day Centre Limited and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jay Jalaram Day Centre Limited and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Jay Jalaram Day Centre Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Jay Jalaram Day Centre Limited. You consider that Jay Jalaram Day Centre Limited is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Jay Jalaram Day Centre Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*LMH Accountants LTD*

LMH Accountants Limited T/A Trevor Jones & Co

Chartered Accountants

*22/7/2024*

Old Bank Chambers  
582-586 Kingsbury Road  
Erdington  
Birmingham  
B24 9ND

# JAY JALARAM DAY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Designated funds Property	Total	Unrestricted funds	Designated funds Property	Total
	Notes	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
<b>Income from:</b>							
Donations and legacies	2	19,253	-	19,253	20,182	-	20,182
Charitable activities	3	9,071	-	9,071	7,788	-	7,788
Investments	4	417	-	417	154	-	154
<b>Total income</b>		<u>28,741</u>	<u>-</u>	<u>28,741</u>	<u>28,124</u>	<u>-</u>	<u>28,124</u>
<b>Expenditure on:</b>							
Charitable activities	5	25,339	-	25,339	25,444	-	25,444
Other expenditure	8	810	-	810	660	-	660
<b>Total expenditure</b>		<u>26,149</u>	<u>-</u>	<u>26,149</u>	<u>26,104</u>	<u>-</u>	<u>26,104</u>
<b>Net income and movement in funds</b>		2,592	-	2,592	2,020	-	2,020
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		26,668	50,000	76,668	24,648	50,000	74,648
<b>Fund balances at 31 March 2024</b>		<u>29,260</u>	<u>50,000</u>	<u>79,260</u>	<u>26,668</u>	<u>50,000</u>	<u>76,668</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JAY JALARAM DAY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	10	523		138	
Cash at bank and in hand		79,983		78,065	
		<u>80,506</u>		<u>78,203</u>	
<b>Creditors: amounts falling due within one year</b>	11	(1,246)		(1,535)	
<b>Net current assets</b>			79,260		76,668
<b>Net assets excluding pension liability</b>			79,260		76,668
			<u><u>          </u></u>		<u><u>          </u></u>
<b>The funds of the day centre</b>					
Endowment funds - Property	12		50,000		50,000
Unrestricted funds			29,260		26,668
			<u>79,260</u>		<u>76,668</u>
			<u><u>          </u></u>		<u><u>          </u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....18/07/2024.....



Mrs P M Sonecha  
Trustee

Company registration number 09172282 (England and Wales)

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Jay Jalaram Day Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is . The trading address is 93A School Road, Hall Green, Birmingham B28 8JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

The day centre is a Public Benefit Entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The day centre has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the day centre. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the day centre has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the day centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the day centre has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the day centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been clarified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources,

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The day centre has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the day centre's balance sheet when the day centre becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the day centre's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the day centre is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	17,221	18,596
Gift aid received	2,032	1,586
	<u>19,253</u>	<u>20,182</u>

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from charitable activities</b>		
Food	4,671	4,633
Trips	3,250	2,100
Membership subscriptions	1,150	1,055
	<u>9,071</u>	<u>7,788</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	417	154
	<u>417</u>	<u>154</u>

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 5 Expenditure on charitable activities

	Expenses 2024 £	Expenses 2023 £
<b>Direct costs</b>		
Food purchases	9,119	10,446
Food containers	911	293
Trips coach hire	3,850	3,100
Trips hotel bookings	146	317
Trips sundry expenses	263	-
Free events	2,489	4,016
Light & heat	330	400
Cleaning	2,225	-
Donations paid	798	2,003
Printing, postage & stationary	280	18
Hall hire	4,580	3,940
Insurance	205	325
Sundry expenses	143	586
	<u>25,339</u>	<u>25,444</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>25,339</u>	<u>25,444</u>

Donations include £120 for Marie Curie, £120 for MacMillan, £70 for Birmingham Hospice, £51 for Just Giving and £437 to other donations.

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the day centre during the year.

#### 7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was more than £60,000.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Accountancy	810	660

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	523	138

### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,246	1,535

### 12 Designated fundsProperty

These are designated funds which are material to the day centre's activities.

	At 1 April 2023 £	At 31 March 2024 £
	50,000	50,000
<b>Previous year:</b>	At 1 April 2022 £	At 31 March 2023 £
	50,000	50,000

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes of purchasing a property for use by the charity.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	26,668	28,741	(26,149)	29,260
	<u>26,668</u>	<u>28,741</u>	<u>(26,149)</u>	<u>29,260</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	24,648	28,124	(26,104)	26,668
	<u>24,648</u>	<u>28,124</u>	<u>(26,104)</u>	<u>26,668</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds Property 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	29,260	50,000	79,260
	<u>29,260</u>	<u>50,000</u>	<u>79,260</u>
	<u>29,260</u>	<u>50,000</u>	<u>79,260</u>
	Unrestricted funds 2023 £	Designated funds Property 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	26,668	50,000	76,668
	<u>26,668</u>	<u>50,000</u>	<u>76,668</u>
	<u>26,668</u>	<u>50,000</u>	<u>76,668</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**JAY JALARAM DAY CENTRE**

England & Wales - Charity number 1165666

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# Accounts

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**Charity registration number 1165666**

**Company registration number 09172282 (England and Wales)**

**JAY JALARAM DAY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# JAY JALARAM DAY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr N Tanna  
Mrs P M Sonecha

**Charity number**

1165666

**Company number**

09172282

**Principal address**

93A School Road  
Hall Green  
Birmingham  
B28 8JQ

**Accountants**

LMH Accountants Limited T/A Trevor Jones & Co  
Old Bank Chambers  
582-586 Kingsbury Road  
Erdington  
Birmingham  
B24 9ND

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# JAY JALARAM DAY CENTRE LIMITED

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

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# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note to the accounts and comply with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### Objectives and activities

The day centre's objects are:

- Strive to rehabilitate the elders of all ethnic groups and to develop their well being, alleviate loneliness and serve as a religious centre.
- To organise outings to other religious centres within the UK to develop religious openness and to stimulate mental well being.
- To organise trips to seaside resorts in the warmer months at a nominal charge.
- To organise free noteworthy events within the event calendar for all ethnic groups and to promote a cultural environment for them. These will often be subsidised from the charity funds.
- To provide religious and cultural activities followed by a midday meal once weekly with the hope to introduce a second day yet to be decided.
- To provide yoga classes to promote a healthier lifestyle for the service users.
- To provide medical advice on issues affecting the elderly by inviting medical professionals to hold talks and to provide tiffin service for the local elderly.
- To support similar charitable organisations with similar aims.
- Pay donations to religious bodies and charities which provide a noble service to the community at large

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the day centre should undertake. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity

### Achievements and performance

The charity has been active for the whole year and has achieved the majority of its objectives and has now got the constant flow of the returning members. Extra focus has been on providing new services and with the help from the medical and social communities in the West Midlands, new services have been set up for the benefits of the membership. There was also the case of safeguarding the wellbeing of the elderly members who were most vulnerable throughout the year. However the directors will focus on improving the following in the coming year:

- To provide reduced meal charges for members using ring and ride services, £1 per day per meal.
- To establish timetabled yoga classes for service users.
- To invite medical professionals to provide medical advice on issues affecting the elderly.
- To promote and increase the usage of the tiffin service for the local elderly people.
- To provide free coach trips to members and provide free parties during the year to members.

### Financial review

It is the policy of the day centre that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the day centre's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

During the year funds have been designated for the purpose of purchasing a property to further the aims of the charity. Directors are anxiously looking into investing in better accommodation at the same time ensure that this is within the proximity of the current area so travel to and from the day centre is achieved with the least effort upon the members.

# JAY JALARAM DAY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees has assessed the major risks to which the day centre is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity.

### Structure, governance and management

The day centre is a company limited by guarantee without share capital.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Tanna

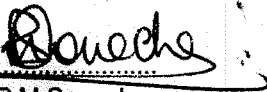
Mrs P M Sonecha

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are recruited from existing volunteers who have demonstrated a strong work ethic and a commitment to the charity, and provided training appropriate to their function.

The Trustees meet regularly to set policies and procedures that are to be followed.

The trustees' report was approved by the Board of Trustees.



Mrs P M Sonecha

Trustee

Date: 3/8/2023

# **JAY JALARAM DAY CENTRE LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees, who are also the directors of Jay Jalaram Day Centre Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the day centre and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the day centre will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the day centre and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the day centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# JAY JALARAM DAY CENTRE LIMITED

## CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JAY JALARAM DAY CENTRE LIMITED FOR THE YEAR ENDED 31 MARCH 2023

---

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jay Jalaram Day Centre Limited for the year ended 31 March 2023, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 18 May 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Jay Jalaram Day Centre Limited and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jay Jalaram Day Centre Limited and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Jay Jalaram Day Centre Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Jay Jalaram Day Centre Limited. You consider that Jay Jalaram Day Centre Limited is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Jay Jalaram Day Centre Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*LMH Accountants Ltd*

LMH Accountants Limited T/A Trevor Jones & Co

Chartered Accountants

*10/8/2023*

Old Bank Chambers  
582-586 Kingsbury Road  
Erdington  
Birmingham  
B24 9ND

# JAY JALARAM DAY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	2	20,182	-	20,182	802
Charitable activities	3	7,788	-	7,788	221
Investments	4	154	-	154	7
<b>Total income</b>		<u>28,124</u>	<u>-</u>	<u>28,124</u>	<u>1,030</u>
<b>Expenditure on:</b>					
Charitable activities	5	25,444	-	25,444	2,487
Other	8	660	-	660	750
<b>Total resources expended</b>		<u>26,104</u>	<u>-</u>	<u>26,104</u>	<u>3,237</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		2,020	-	2,020	(2,207)
Fund balances at 1 April 2022		24,648	50,000	74,648	76,855
<b>Fund balances at 31 March 2023</b>		<u>26,668</u>	<u>50,000</u>	<u>76,668</u>	<u>74,648</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JAY JALARAM DAY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	10	138		138	
Cash at bank and in hand		78,065		75,905	
		<u>78,203</u>		<u>76,043</u>	
<b>Creditors: amounts falling due within one year</b>	11	(1,535)		(1,395)	
Net current assets			76,668		74,648
<b>Income funds</b>					
Endowment funds - designated			50,000		50,000
Unrestricted funds			26,668		24,648
			<u>76,668</u>		<u>74,648</u>

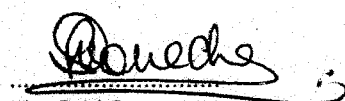
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ... 3/8/2023.



Mrs P M Sonecha  
Trustee

Company registration number 09172282

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Jay Jalaram Day Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is . The trading address is 93A School Road, Hall Green, Birmingham B28 8JQ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the day centre's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

The day centre is a Public Benefit Entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The day centre has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the day centre. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the day centre has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the day centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the day centre has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the day centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is accounted for on an accrual basis and has been clarified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The day centre has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the day centre's balance sheet when the day centre becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the day centre's contractual obligations expire or are discharged or cancelled.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	18,596	720
Gift Aid repayment	1,586	82
	<u>20,182</u>	<u>802</u>

### 3 Charitable activities

	Food Related Income £	Trips £	Membership Fees £	Total 2023 £	Total 2022 £
Sales within charitable activities & membership fees	<u>4,633</u>	<u>2,100</u>	<u>1,055</u>	<u>7,788</u>	<u>221</u>

### 4 Investments

	2023	2022
	£	£
Interest receivable	<u>154</u>	<u>7</u>

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Charitable activities

	2023	2022
	£	£
Food purchases	10,446	187
Food containers	293	54
Trips coach hire	3,100	-
Free events	4,016	-
Light & heat	400	-
Donations paid	2,003	590
Printing, postage & stationary	18	-
Hall hire	3,940	500
Insurance	325	325
Sundry expenses	586	673
Website costs	317	158
	<u>25,444</u>	<u>2,487</u>
	<u>25,444</u>	<u>2,487</u>

Donations include £240 for Marie Curie, £240 for MacMillan, £120 for Birmingham Hospital, £51 for Just Giving and £1,101 for Jay Jalaram in Greenford.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the day centre during the year.

### 7 Employees

#### Number of employees

There were no employees during the year.

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>2</u>	<u>2</u>

There were no employees whose annual remuneration was £60,000 or more.

# JAY JALARAM DAY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Other

	2023	2022
Accountancy	<u>660</u>	<u>750</u>

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>138</u>	<u>138</u>

### 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	495
Accruals and deferred income	1,535	900
	<u>1,535</u>	<u>1,395</u>

### 12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	26,668	50,000	76,668	24,648	50,000	74,648
	<u>26,668</u>	<u>50,000</u>	<u>76,668</u>	<u>24,648</u>	<u>50,000</u>	<u>74,648</u>