The Jo Benson Day Centre

England & Wales · Charity number 262719

Details

Other names	THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED, THE JO BENSON DAY CENTRE FOR THE PHYSICALLY DISABLED
Status	Registered
Legal form	Trust
Registered	1971-07-12
Register	View on the Charity Commission register

Contact

Address	Bemerton Lodge Christie Miller Road Salisbury SP2 7EN
Phone	01722337175
Email	JOBENSONDAYCENTRE@BTCONNECT.COM
Website	www.thejobensondaycentre.co.uk

Activities

Objects: TO BE USED FOR THE RELIEF OF THE HANDICAPPED BY THE PROVISION OF A DAY CENTRE AND FOR PURPOSES ANCILLARY THERETO.

Activities: Provision of day care, craft and social activities and to give their carers a day off.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CITY OF NEW SARUM AND IMMEDIATE NEIGHBOURHOOD
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,384	£79,233	-	-
2023-12-31	£54,323	£75,264	-	-
2022-12-31	£68,938	£65,178	-	-
2021-12-31	£171,676	£58,699	-	-
2020-12-31	£119,776	£62,990	-	-

Trustees

Name	Role	Appointed
Dr BETH ROBERTSON	Chair	
Charles Jefferis Woodburn Benson KC		2023-01-03
Christine Doris Pearce		2022-10-19
HILARY OLIVE MAIDMENT		
MALCOLM JOHN HITCHINGS		
MRS JENNY COLLINGS MCSP		
NIGEL JOHN TURK FCA		
Rosemary Carol Ings		2022-07-20

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2024

FOR

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REGISTERED CHARITY NUMBER: 262719

Bemerton Lodge Social Centre
Christie Miller Road
Salisbury
Wilts
SP2 7EN

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2024

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

STATUS
The Trust is an unincorporated charity and is governed by a deed dated 27 April 1971.

TRUSTEES OF THE CHARITY
The trustees during the year under review were:

Michael Bowyer
Malcolm Hitchings
Jenny Collings
Nigel Turk
Hilary Maidment
Dr Beth Robertson
Charles Woodburn Benson
Christine Pearce
Rosemary Ings

All trustees give their time voluntarily and receive no monetary benefits from the Charity. We aim to recruit trustees who have experience of working with vulnerable adults over 18. It is desirable if these individuals have experience of the voluntary sector and can offer skills i.e. financial, marketing, etc. which would benefit the Charity. New trustees are appointed by the Board of Trustees after the relevant interview process. New trustees receive an induction pack containing significant documents of the organisation and the legal responsibilities of the role.

RISK MANAGEMENT
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate the exposure to such risks.

OBJECTIVES AND ACTIVITIES
The objectives of the charity are the provision of day care, craft and social activities for physically disabled adults and to give carers a day off. The Trustees meet formally at quarterly intervals and at other times when required. Routine business is delegated to the Chairman and the charity's administrator.

The Trustees have considered the Charity Commission's General Guidance on public benefit and are satisfied that the public benefit requirement is being met.

ACHIEVEMENTS AND PERFORMANCE
During the year the trustees met 5 times, in February, May, August, October and November. Discussions commenced about broadening the spectrum of our members by removing the reference to "for physically disabled adults".

Health and Safety measures following Covid have been implemented.

A new membership form has been devised giving access to more information and giving expectations of members and of staff. A business continuity plan has been put in place to deal with sudden or unexpected closure – this was successfully tested shortly afterwards.

On June 18th an open Morning took place. Visitors included the High Sheriff of Wiltshire, the Salisbury City Mayor, the local MP and local councillors along with representatives from care homes and care agencies. Valuable contacts were made, and awareness of the centre was raised.

To reduce/eliminate the anticipated deficit it was agreed to increase daily subscription rates in two stages, January and July 2025.

Discussions began on becoming a Charitable Incorporated Organisation.

It was noted that our lease of the premises with the Order of St John Care Trust expires in September 2025.

FINANCIAL REVIEW

In 2023 it was predicted that an operating loss for 2024 would again be incurred, and this was why discussions took place about increasing subscription rates. The draft accounts for the year to 31st December 2024 show a loss of £30,849 (£79,233 expenditure, less £48,384 income).

Although this result is disappointing, the deficit was largely offset by a financial gain on the sale of investments (£2,686) and a gain on the revaluation of our investment portfolio at the year-end (£27,207) – resulting in an overall loss of only £956 compared with a loss of £6,806 in 2023.

Receipts from donations totalled £557 in 2024 (£308 in 2023) and there was no income from legacies.

The increased subscription rates introduced in 2024 led to a small increase in subscription income for the year of £37,225 compared to £36,639 in 2023, but the increased rates were nullified by the continuing problem in maintaining the number of member days.

The further increases in subscription rates operative from January 2025 and later in July 2025 will help, but again the beneficial effect will be minimal if member days are not increased.

The total investment income for 2024 was £9,521, rising from £7,623 for 2023 following discussions with our investment advisors Cazenove to adjust our portfolio to produce more income.

Expenditure rose by £2,969 in the year (£78,233 in 2024, £75,264 in 2023) excluding the provision for £1,000 independent examination fee treated as donated services. The increase in salaries of £5,273 was partly offset by a reduction in Support Costs.

2024 benefitted from a £2,685 (£744 in 2023) net profit on the sale of investments. In addition, there was a £27,208 unrealised net gain on the revaluation of the portfolio at the year end, compared with an unrealised net gain of £13,391 in 2023.

The value of investments, including cash held by Cazenove, increased by a net £28,517 in the year (6.7%) from £427,994 to £456,511.

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

RESERVES POLICY
It is the intention of the Trustees that the freely available reserves of the charity should be accumulated up to a level sufficient to ensure the continuance of its activities, should there be an unexpected short-term, adverse fluctuation in income. Reserves are held to cover running costs, including wages, should there be a gap in funding.

ON BEHALF OF THE TRUSTEES:

....
M Bowyer (Chairman)

Date:
7-9-25

....
M Hitchings (Treasurer)

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the accounts of the Jo Benson Day Centre For The Physically Handicapped for the year ended 31 December 2024 which comprises the statement of financial activities, the balance sheet and the notes to the accounts set out on pages 5 to 11.

Respective responsibilities of trustees and examiner and basis of report
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 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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do 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.

Simon Ellingham BA FCA DChA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Dated: 4 September 2025

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

(All Unrestricted Funds)

	Notes	2024 £	2024 £	2023 £	2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies:					
Donations		557		308	
Donated services		1,000		1,000	
			1,557		1,308
Charitable activities:					
Members subscriptions		37,225		36,639	
Amenity Contributions		-		8,611	
			37,225		45,250
Other:					
Functions			81		142
Investment income	2		9,521		7,623
TOTAL INCOME AND ENDOWMENTS			**48,384**		**54,323**
EXPENDITURE ON:					
Charitable activities	3		72,892		68,564
Support costs	4		6,341		6,700
TOTAL EXPENDITURE			**79,233**		**75,264**
Net gains / (losses) on investments	9		2,685		744
NET EXPENDITURE			**(28,164)**		(20,197)
OTHER RECOGNISED GAINS / (LOSSES):					
Gains / (losses) on revaluation of investments	9		27,208		13,391
NET MOVEMENT IN FUNDS			**(956)**		**(6,806)**
RECONCILIATION OF FUNDS:					
Total funds brought forward			463,719		470,525
Total funds carried forward			**462,763**		**463,719**

All income and expenditure derive from continuing activities.

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

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed Asset Investments			
Equities			
United Kingdom		18,336	17,235
Europe excl. United Kingdom		10,097	-
North America		77,628	54,325
Japan		9,776	13,636
Asia excl. Japan		11,527	10,487
Emerging Markets		8,750	8,009
Global		49,450	50,333
Bonds			
United Kingdom		35,860	48,448
North America		-	20,245
Emerging Markets		10,725	11,138
Global		29,574	15,437
Alternatives			
Hedge Funds		18,993	23,440
Commodities		28,623	25,145
Other		23,787	24,610
		333,126	322,488
Multi Asset Fund		113,332	104,765
Schroder Cash Deposit		10,053	741
	9	**456,511**	**427,994**
Current Assets			
Debtors	10	4,265	2,916
Cash at bank and in hand		3,702	36,934
		7,967	**39,850**
Creditors: amounts falling due within one year	11	**1,715**	**4,125**
Net Current Assets		**6,252**	**35,725**
Net Assets		**462,763**	**463,719**
Charity funds			
General Fund		462,763	463,719
		462,763	**463,719**

The Financial Statements were approved and authorised for issue by the Trustees on 3rd June 2025 and signed on behalf of the board of Trustees by:

M Bowyer (Chairman)

M Hitchings (Treasurer)

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) GENERAL INFORMATION AND BASIS OF PREPARATION

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

All Fixed Assets are written off in the year of purchase.

Changes to Previous Accounts:
No changes have been made to Accounts for previous years.

B) FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

C) INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

C) INCOME RECOGNITION (CONTINUED)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

D) EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes salaries, functions and rent.
- Other expenditure represent those items not falling into the categories above.

E) SUPPORT COSTS ALLOCATION

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 4.

F) INVESTMENTS

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

G) DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. INCOME FROM INVESTMENTS

	2024	2023
	£	£
Dividends - equities	4,835	3,360
Interest – fixed interest securities	1,570	555
Unit Trust distributions	3,116	3,708
	9,521	**7,623**

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Salaries and agency costs	69,192	63,919
Members amenities	2,200	3,145
Functions	-	-
Rent	1,500	1,500
	72,892	68,564

4. ANALYSIS OF SUPPORT COSTS

	2024	2023
	£	£
Investment advisor fee	1,948	1,952
Office supplies, telephone and broadband	1,580	1,395
Insurance	725	819
Independent examination fee	1,000	1,000
Recruitment costs	-	-
Other	1,088	1,534
	6,341	6,700

5. GRANTS AND DONATIONS

No grants or donations were made in the year.

6. INDEPENDENT EXAMINER'S REMUNERATION

There were no fees paid to the independent examiner.

7. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION EXPENSES

The trustees neither received nor waived any remuneration during the year (2023: £NIL). The trustees are considered to be the key management personnel of the charity.

No payments were made to a third party for expenses incurred by a trustee (2023: £NIL).

8. STAFF COSTS AND EMPLOYEE BENEFITS

Paid Employees:	2024	2023
	£	£
Gross Salaries	68,675	63,438
Employer's pension contribution	517	481
Total Staff costs	69,192	63,919

	No.	No.
Engaged in caring for clients	3	3
Management and Administration	1	1
Total	4	4

No employees received total employee benefits (excluding employer pensions costs) of more than £60,000 (2023: none).

9. FIXED ASSET INVESTMENTS

Analysis of change during the year:

		£
Market value brought forward		427,253
Purchase of investments	99,992	
Sale proceeds	(110,680)	
Profit/(Loss) on sale	2,685	
		(8,003)
Net gain on revaluation		27,208
Market value carried forward		446,458

Investments at fair value comprise:

	2024	2023
	£	£
Quoted investments (as above)	446,458	427,253
Cash within investment portfolio	10,053	741
	456,511	**427,994**

10. DEBTORS

	2024 £	2023 £
Trade debtors	3,700	2,414
Prepayments	565	502
	4,265	**2,916**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,125	4,125
Social security and other taxes	590	-
	1,715	**4,125**

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2023: £NIL).

No amounts were owing to or from Trustees, persons connected with them or other related parties, by the Charity at the year end.

13. OTHER ITEMS

a) The Charity has no Endowment or Restricted Income Funds.

b) The Charity has no material commitments not provided for in the Accounts.

c) The Charity has not given any guarantees to third parties in the year.

d) The Charity has not received or granted any loans in the year.

e) The Charity has not made any ex-gratia payments in the year.

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2023

FOR

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REGISTERED CHARITY NUMBER: 262719

Bemerton Lodge Social Centre
Christie Miller Road
Salisbury
Wilts
SP2 7EN

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2023

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

STATUS
The Trust is an unincorporated charity and is governed by a deed dated 27 April 1971.

TRUSTEES OF THE CHARITY
The trustees during the year under review were:

Michael Bowyer
Malcolm Hitchings
Jenny Collings
Nigel Turk
Hilary Maidment
Dr Beth Robertson
Charles Woodburn Benson – appointed 3 January 2023
Christine Pearce
Rosemary Ings

All trustees give their time voluntarily and receive no monetary benefits from the Charity. We aim to recruit trustees who have experience of working with vulnerable adults over 18. It is desirable if these individuals have experience of the voluntary sector and can offer skills i.e. financial, marketing, etc. which would benefit the Charity. New trustees are appointed by the Board of Trustees after the relevant interview process. New trustees receive an induction pack containing significant documents of the organisation and the legal responsibilities of the role.

RISK MANAGEMENT
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate the exposure to such risks.

OBJECTIVES AND ACTIVITIES
The objectives of the charity are the provision of day care, craft and social activities for physically disabled adults and to give carers a day off. The Trustees meet formally at quarterly intervals and at other times when required. Routine business is delegated to the Chairman and the charity's administrator.

The Trustees have considered the Charity Commission's General Guidance on public benefit and are satisfied that the public benefit requirement is being met.

ACHIEVEMENTS AND PERFORMANCE
A quorum of trustees met on two occasions, March 8th and November 14th. We welcomed two new trustees and a new Chairman. A summer meeting had to be cancelled as a quorum could not be found due to illness. During the year the Centre gradually increased its numbers due to changing Covid restrictions. PPE is still worn, supplied free until supplies run out. During the year it became necessary to purchase gloves.

Safety checks on the building are organised by OSJCT and all certificates held by them. It was noted that we need to keep a record of all checks made on our part of the property. All staff are DBS checked.

Finance. We were left a generous legacy in the prior year which has been invested. Daily subscriptions were increased with no problems. There is a two year plan in place to bring all clients in line, paying the same subscription. Subscriptions had been held in two accounts, one general and one funding activities. These have now been merged. Additionally, we recognised the need for regular back up of financial data kept on record.

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Agreements with WCC Community Services means we are now on their preferred providers list. A successful review was made in November by 'Living My Life Alliance'.

A plan was put into place to ensure smooth running of the Centre should the manager be ill or away. The need for a membership agreement was recognised detailing expectations on both sides.

The trustees have looked into the possibility of becoming a Charitable Incorporated Organisation. We continue to monitor our investments. Discussion is ongoing concerning increasing our provision if space becomes available.

The Centre is very fortunate in having a very capable manager who was the recipient of a Community Award. Our staff are dedicated and caring, focussed on supplying a varied programme while supporting needs and offering a happy and friendly environment.

FINANCIAL REVIEW
In October 2022 it was predicted that the operating loss for 2023 would be £13,650. However, the draft accounts for the year to 31st December 2023 show a loss of £20,941 (£75,264 expenditure, less £54,323 income).

Although this result is disappointing, the net gains in the value of our investment portfolio through the year of £14,135 go some way towards eliminating the deficit leaving an overall loss of £6,806.

Receipts from donations were only £308 and there was no income from legacies. This contrasts with last year where £44,094 was received from these two sources, and £136,210 received the year before that.

The new subscription rates had the effect of more than doubling the total received (2023 - £36,639; 2022 - £16,606). However, the continuing restrictions in member days post Covid meant that subscription income still feel well short of the original estimate of £50,000. The next financial forecast for 2024 and beyond will need to recognise the continuing difficulty in recruiting new members and maintaining member day numbers.

Amenity contributions describes income from the previously titled "Gubbins" money. The Gubbins bank account was closed in March 2023 and the balance transferred to the Centre's bank current accounts. 2023 benefitted from this one-off transfer of £6,301, as well as a further £2,310 in ongoing member contributions resulting in a total figure of £8,611.

The total investment income for 2023 was £7,623 compared with £7,925 for 2022.

Expenditure rose by £10,086 in the year (2023 - £75,264; 2022 - £65,178). This was mainly due to an £8,652 increase in salaries, reflecting the significant effect of the Nation Minimum Wage operative from April 2023.

2023 benefitted from a £744 net profit on the sale of investments, compared with a £12,745 loss in 2022. In addition, there was a £13,391 unrealised net gain on the revaluation of the portfolio at the year-end, compared with a £18,698 net loss in 2022.

The value of investments, including cash held by Cazenove, increased by a net £11,381 in the year from £416,613 to £427,994.

The figure of £4,125 for creditors is the amount due to the Order of St John for rent (33 months at £1,500 pa).

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

RESERVES POLICY

It is the intention of the Trustees that the freely available reserves of the charity should be accumulated up to a level sufficient to ensure the continuance of its activities, should there be an unexpected short-term, adverse fluctuation in income. Reserves are held to cover running costs, including wages, should there be a gap in funding.

ON BEHALF OF THE TRUSTEES:

....
M Bowyer (Chairman)

Date: 14/5/24

....
M Hitchings (Treasurer)

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED
FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the accounts of the Jo Benson Day Centre For The Physically Handicapped for the year ended 31 December 2023 which comprises the statement of financial activities, the balance sheet and the notes to the accounts set out on pages 3 to 8.

Respective responsibilities of trustees and examiner and basis of report
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 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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do 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.

T Austreng FCA CTA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Dated: 3/9/24

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

(All Unrestricted Funds)

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
INCOME AND ENDOWMENTS FROM:					
Donations and legacies:					
Donations		308		10,933	
Donated services		1,000		-	
Legacies		-		33,161	
			1,308		44,094
Charitable activities:					
Members subscriptions		36,639		16,606	
Amenity Contributions		8,611		-	
			45,250		16,606
Other:					
Functions			142		313
Investment income	2		7,623		7,925
TOTAL INCOME AND ENDOWMENTS			**54,323**		**68,938**
EXPENDITURE ON:					
Charitable activities	3		65,419		57,017
Support costs	4		9,845		8,161
TOTAL EXPENDITURE			**75,264**		**65,178**
Net gains / (losses) on investments	9		744		(12,745)
NET EXPENDITURE			**(20,197)**		(8,985)
OTHER RECOGNISED GAINS / (LOSSES):					
Gains / (losses) on revaluation of investments	9		13,391		(18,698)
NET MOVEMENT IN FUNDS			**(6,806)**		**(27,683)**
RECONCILIATION OF FUNDS:					
Total funds brought forward			470,525		498,208
Total funds carried forward			**463,719**		**470,525**

All income and expenditure derive from continuing activities.

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

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	2023 £	2022 £
Fixed Asset Investments			
Equities			
United Kingdom		17,235	18,410
Europe excl. United Kingdom		-	5,943
North America		54,325	55,162
Japan		13,636	4,248
Asia excl. Japan		10,487	10,834
Emerging Markets		8,009	7,586
Global		50,333	56,399
Bonds			
United Kingdom		48,448	31,836
North America		20,245	46,305
Emerging Markets		11,138	-
Global		15,437	32,980
Alternatives			
Hedge Funds		23,440	16,088
Commodities		25,145	21,061
Other		24,610	25,441
		322,488	332,293
Multi Asset Fund		104,765	48,951
Schroder Cash Deposit		741	35,369
	9	**427,994**	**416,613**
Current Assets			
Debtors	10	2,916	1,566
Cash at bank and in hand		36,934	55,269
		39,850	**56,835**
Creditors: amounts falling due within one year	11	**4,125**	**2,923**
Net Current Assets		**35,725**	**53,912**
Net Assets		**463,719**	**470,525**
Charity funds			
General Fund		463,719	470,525
		463,719	**470,525**

The Financial Statements were approved and authorised for issue by the Trustees on 14 May 2024 and signed on behalf of the board of Trustees by:

M Bowyer (Chairman)

M Hitchings (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) GENERAL INFORMATION AND BASIS OF PREPARATION

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

All Fixed Assets are written off in the year of purchase.

Changes to Previous Accounts:
No changes have been made to Accounts for previous years.

B) FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

C) INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

C) INCOME RECOGNITION (CONTINUED)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

D) EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes salaries, functions and rent.
- Other expenditure represent those items not falling into the categories above.

E) SUPPORT COSTS ALLOCATION

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 4.

F) INVESTMENTS

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

G) DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. INCOME FROM INVESTMENTS

	2023 £	2022 £
Dividends - equities	3,360	4,700
Interest – fixed interest securities	555	388
Unit Trust distributions	3,708	2,837
	7,623	**7,925**

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 £	2022 £
Salaries and agency costs	63,919	55,267
Members amenities	3,145	-
Functions	-	250
Rent	1,500	1,500
	68,564	**57,017**

4. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Investment advisor fee	1,952	1,667
Office supplies, telephone and broadband	1,395	1,230
Insurance	819	656
Independent examination fee	1,000	-
Recruitment costs	-	3,323
Other	1,534	1,285
	6,700	**8,161**

5. GRANTS AND DONATIONS

No grants or donations were made in the year.

6. INDEPENDENT EXAMINER'S REMUNERATION

There were no fees paid to the independent examiner.

7. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION EXPENSES

The trustees neither received nor waived any remuneration during the year (2022: £NIL). The trustees are considered to be the key management personnel of the charity.

No payments were made to a third party for expenses incurred by a trustee (2022: £NIL).

8. STAFF COSTS AND EMPLOYEE BENEFITS

Paid Employees:	2023	2022
	£	£
Gross Salaries	63,438	54,800
Employer's pension contribution	481	467
Total Staff costs	63,919	55,267

	No.	No.
Engaged in caring for clients	3	3
Management and Administration	1	1
Total	4	4

No employees received total employee benefits (excluding employer pensions costs) of more than £60,000 (2022: none).

9. FIXED ASSET INVESTMENTS

Analysis of change during the year:

		£
Market value brought forward		381,244
Purchase of investments	134,242	
Sale proceeds	(102,367)	
Profit/(Loss) on sale	744	
		32,619
Net gain on revaluation		13,391
Market value carried forward		427,253

Investments at fair value comprise:

	2023	**2022**
	£	**£**
Quoted investments (as above)	427,253	381,244
Cash within investment portfolio	741	35,369
	427,994	**416,613**

10. DEBTORS

	2023 £	2022 £
Trade debtors	2,414	1,149
Prepayments	502	417
	2,916	**1,566**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	4,125	2,625
	4,125	**2,625**

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2022: £NIL).

No amounts were owing to or from Trustees, persons connected with them or other related parties, by the Charity at the year end.

13. OTHER ITEMS

a) The Charity has no Endowment or Restricted Income Funds.

b) The Charity has no material commitments not provided for in the Accounts.

c) The Charity has not given any guarantees to third parties in the year.

d) The Charity has not received or granted any loans in the year.

e) The Charity has not made any ex-gratia payments in the year.

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2022

FOR

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REGISTERED CHARITY NUMBER: 262719

Bemerton Lodge Social Centre
Christie Miller Road
Salisbury
Wilts
SP2 7EN

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 December 2022

The trustees present their annual report with the financial statements of the Trust for the year ended 31 December 2022 which have been prepared in accordance with the Charities Accounting Statement of Recommended Practice.

STATUS

The Trust is a charity and is governed by a deed dated 27 April 1971.

TRUSTEES

The trustees during the year under review were:

Michael Bowyer
Malcolm Hitchings
Jenny Collings
Nigel Turk
Hilary Maidment
Dr Beth Robertson
Jim Murdoch – resigned 8 March 2023
Charles Benson – appointed 3 January 2023
Christine Pearce – appointed 19 October 2022
Carol Ings – appointed 20 July 2022

OBJECTS AND ORGANISATION

The objects of the charity are the provision of day care, craft and social activities for physically disabled adults and to give carers a day off. The Trustees meet formally at quarterly intervals and at other times when required. Routine business is delegated to the Chairman and the charity's administrator.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate the exposure to such risks.

REVIEW OF THE YEAR

2022 was again affected by Covid-19 with several periods of short shutdowns to maintain the safety of our members and staff.

The number of members attending the Centre has still not recovered to pre Covid-19 levels due to the need to be cautious in order to protect members and staff and maintain social distancing.

2022 will be remembered for two sad but important events which occurred. The first was the death of Lady Benson our founder and life patron in August. Whilst this was a sad occasion it was also an opportunity to celebrate her life and the legacy, which she left of the Day Centre set up by her in 1970 for people with physical disabilities, which is today still a valuable service for both our members and their families. The second event was the death in September of Queen Elizabeth II, during whose reign we were honoured to be awarded The Queens Award for Voluntary Service.

In 2022 we also received a large legacy from the Late Maureen Foster which will help the Day Centre greatly in the current times when fundraising remains difficult.

We look forward to 2023 with the hope of being able to get back to 'normal' and increasing the number of members able to benefit from our service.

ON BEHALF OF THE TRUSTEES:

M Bowyer (Chairman)

M Hitchings (Treasurer)

Date: 03/05/2023

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED
FOR THE YEAR ENDED 31 December 2022

I report to the trustees on my examination of the accounts of the Jo Benson Day Centre For The Physically Handicapped for the year ended 31 December 2022 which comprises the statement of financial activities, the balance sheet and the notes to the accounts set out on pages 3 to 8.

Respective responsibilities of trustees and examiner and basis of report
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 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 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do 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.

T Austreng FCA CTA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Dated: 3/8/23

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 December 2022

(All Unrestricted Funds)

	Notes	2022 £	2022 £	2021 £	2021 £
INCOME AND ENDOWMENTS					
Voluntary Income:					
Donations - General		10,933		1,210	
Legacies - General		33,161		135,000	
			44,094		136,210
Income from activities in furtherance of charitable objects:					
Members subscriptions		16,606		9,550	
Meals and transport		-		-	
			16,606		9,550
Income from activities for generating funds:					
Other – General			313		67
50th Appeal			-		100
Investment income			7,925		5,989
Other operating income					
Job retention scheme grants			-		13,760
Infection Prevention & Control Grants			-		6,000
TOTAL INCOME AND ENDOWMENTS			**68,938**		**171,676**
EXPENDITURE					
Cost of generating funds					
Cost of activities for charitable objectives	2b(i)		57,017		54,208
Support costs	2b(ii)		8,161		4,491
TOTAL EXPENDITURE			**65,178**		**58,699**
GAINS AND LOSSES ON INVESTMENTS					
Net gain / (loss) on sale of investment			(12,745)		(1,726)
Net gain / (loss) on revaluation of investments			(18,698)		21,971
TOTAL GAINS / (LOSSES) ON INVESTMENTS			**(31,443)**		**20,245**
NET INCOME/(EXPENDITURE)			**(27,683)**		**133,222**
NET MOVEMENT OF FUNDS			**(27,683)**		**133,222**
BALANCE AT 1 JANUARY 2022			**498,208**		**364,986**
BALANCE AT 31 DECEMBER 2022			**470,525**		**498,208**

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

BALANCE SHEET
AS AT 31 December 2022

		Notes	2022 £	2021 £
Fixed Asset Investments				
Equities				
	United Kingdom		18,410	19,737
	Europe excl. United Kingdom		5,943	10,121
	North America		55,162	49,402
	Japan		4,248	4,627
	Asia excl. Japan		10,834	12,192
	Emerging Markets		7,586	9,280
	Global		56,399	78,085
Bonds				
	United Kingdom		31,836	20,940
	North America		46,305	37,234
	Emerging Markets		-	10,555
	Global		32,980	18,150
Alternatives				
	Property		-	-
	Hedge Funds		16,088	14,373
	Commodities		21,061	20,379
	Other		25,441	35,435
			332,293	340,510
	Multi Asset Fund		48,951	-
	Schroder Cash Deposit		35,369	8,475
		7	**416,613**	**348,985**
Current Assets				
	Debtors	8	1,566	3,143
	Cash at bank and in hand		55,269	147,205
			56,835	**150,348**
	Creditors due within one year	9	**2,923**	**1,125**
Net Current Assets			**53,912**	**149,223**
Net Assets			**470,525**	**498,208**
Income Funds - Unrestricted				
	General Funds		470,525	498,208
	50th Anniversary Appeal Fund		-	-
			470,525	**498,208**

The Financial Statements were approved by the Trustees on 03/05/2023 and signed on their behalf by:

M Bowyer (Chairman)

M Hitchings (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 December 2022

1. ACCOUNTING POLICIES

Basis of Accounting:
The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (the Charities SORP) and Financial Reporting Standard 102 (FRS 102).

The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.
The charity meets the definition of a public benefit entity under FRS 102.

In preparing the financial statements, the charity has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP the restatement of comparative items was required. No such restatements are considered necessary.

All Fixed Assets are written off in the year of purchase.

Changes to Previous Accounts:
No changes have been made to Accounts for previous years.

2. EXPENDITURE

a. Fees for examining the Accounts:
There were no fees paid to the Independent Examiner.

b. Analysis of Resources Expended:
Resources expended are analysed on the functional basis provided by the SORP:

(i) Costs of Activities for Charitable objectives:

	2022	2021
	£	£
Salaries and agency costs	55,267	52,638
Members meals and transport	-	-
Functions	250	70
Rent	1,500	1,500
	57,017	54,208

Continued...

(ii) Support Costs:

	2022	2021
	£	£
Investment advisor fee	1,667	1,734
Office supplies, telephone and broadband	1,230	1,234
Insurance	656	593
Recruitment costs	3,323	-
Other	1,285	930
	8,161	4,491

3. GRANTS AND DONATIONS

No grants or donations were made in the year.

4. EMPLOYEES

Paid Employees:	2022	2021
	£	£
Gross Salaries	54,800	52,153
Employer's pension contribution	467	485
Total Staff costs	55,267	52,638
	No.	No.
Engaged in caring for clients	3	4
Management and Administration	1	1
Total	4	5

5. TRANSACTIONS WITH TRUSTEES

a. No Trustees received any remuneration or payment / reimbursement of expenses in the year. The trustees are considered to be the key management personnel of the charity.

b. No payments were made to a third party for expenses incurred by a Trustee.

c. There were no "related party transactions".

d. No amounts were owing to or from Trustees, persons connected with them or other related parties, by the Charity at the year end.

e. There were no transactions undertaken by, or on behalf of, the Charity in which a Trustee, connected person, or other related party had a material interest.

Continued...

Continued from page 6

6. FIXED ASSETS

The Charity has no Tangible Fixed Assets.

7. INVESTMENTS

Analysis of change during the year:

		£
Market value at the beginning of the year		340,510
Purchase of investments	148,410	
Sale proceeds	(76,233)	
Profit/(Loss) on sale	(12,745)	
		59,432
Net gain/(Loss) on Revaluation		(18,698)
Market value at the end of the year		381,244

Breakdown of market value shown on the Balance Sheet:

	£
Quoted investment	381,244
Cash held as part of portfolio	35,369
	416,613

8. ANALYSIS OF DEBTORS AND PREPAYMENTS

	2022 £	2021 £
Debtors	1,149	2,746
Prepayments	417	397
	1,566	3,143

9. ANALYSIS OF CREDITORS DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Creditors	2,923	1,125
	2,923	1,125

Continued...

10. OTHER ITEMS

a) The Charity has no Endowment or Restricted Income Funds.

b) The Charity has no material commitments not provided for in the Accounts.

c) The Charity has not given any guarantees to third parties in the year.

d) The Charity has not received or granted any loans in the year.

e) The Charity has not made any ex-gratia payments in the year.

The Jo Benson Day Centre

England & Wales - Charity number 262719

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021

FOR

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

Bemerton Lodge Social Centre
Christie Miller Road
Salisbury
Wilts
SP2 7EN

Registered Charity No. 262719

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEX TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
For the year ended 31 December 2021

The trustees present their annual report with the financial statements of the Trust for the year ended 31 December 2021 which have been prepared in accordance with the Charities Accounting Statement of Recommended Practice.

STATUS
The Trust is a charity and is governed by a deed dated 27 April 1971.

TRUSTEES
The trustees during the year under review were:

Malcolm Hitchings
Jenny Collings
Nigel Turk
Hilary Maidment
Dr Beth Robertson
Jim Murdoch
Michael Bowyer

OBJECTS AND ORGANISATION
The objects of the charity are the provision of day care, craft and social activities for physically disabled adults and to give carers a day off. The Trustees meet formally at quarterly intervals and at other times when required. Routine business is delegated to the Chairman and the charity's administrator.

RISK MANAGEMENT
The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate the exposure to such risks.

REVIEW OF THE YEAR

Another year has passed and yet again we have all been affected by the COVID-19 Pandemic. The Jo Benson Day Centre is no different and continues to be restricted in the support it can give to its members and the overall community.

In principle, this has resulted in the need to ensure the continued safety of our staff and members, but equally due to the limitations imposed by social distancing, the Trustees having to limit the number of members being able to attend each day.

This has obviously resulted in the Centre's inability to offer support to all members, their families, and carers.
However, as we enter another year, COVID restrictions seem to be easing, with the hope that the Centre will eventually be able to return to a full complement of daily attending members.

Another outcome has been the resultant downturn in our daily income. Fortunately, the Centre has been the grateful recipients of some legacies which have, and will, help the Centre enormously.

This last year has also marked the last year of my six years as Chair of Trustees – a position I have been honoured to hold. So, in closing, I have no doubts that the Centre will continue its valuable role in our community.

Continued on page 2

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
For the year ended 31 December 2021

Continued from page 1

I would also like to thank my fellow Trustees for their wise counsel and support, and the Centre Manager, Mandy, and her fantastic team for their commitment and care to our wonderful members.

ON BEHALF OF THE TRUSTEES:

J Murdoch (Chairman)

Date: 18th May 2022

M Hitchings (Treasurer)

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED
For the year ended 31 December 2021

I report on the accounts for the year ended 31 December 2021 which are set out on pages 4 to 9.

Respective responsibilities of the trustees and examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements

    a) to keep accounting records in accordance with section 130 of the 2011 Act; or

    b) to prepare accounts which accord with these accounting records,

    have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T Austreng FCA CTA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Dated: ....25 July 2022........

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

(All Unrestricted Funds)

	Notes	2021 £	2021 £	2020 £	2020 £
INCOME AND ENDOWMENTS					
Voluntary Income:					
Donations – General		1,210		2,070	
Donations – 50th Anniversary Appeal		-		2,245	
		1,210		4,315	
Legacies - General		135,000		68,074	
			136,210		72,389
Income from activities in furtherance of charitable objects:					
Members subscriptions		9,550		9,484	
Meals and transport		-		2,134	
			9,550		11,618
Income from activities for generating funds:					
Other – General			67		2,702
50th Appeal			100		
Investment income			5,989		9,455
Other operating income					
Job retention scheme grants			13,760		23,612
Infection Prevention & Control Grants			6,000		
TOTAL INCOME AND ENDOWMENTS			**171,676**		**119,776**
EXPENDITURE					
Cost of generating funds					
Cost of activities for charitable objectives	2b(i)		54,208		56,895
Support costs	2b(ii)		4,491		6,095
TOTAL EXPENDITURE			**58,699**		**62,990**
GAINS AND LOSSES ON INVESTMENTS					
Net gain / (loss) on sale of investment			(1,726)		(3,859)
Net gain / (loss) on revaluation of investments			21,971		(5,663)
TOTAL GAINS / (LOSSES) ON INVESTMENTS			**20,245**		**(9,522)**
NET INCOME/(EXPENDITURE)			**133,222**		**47,264**
NET MOVEMENT OF FUNDS			**133,222**		**47,264**
BALANCE AT 1 JANUARY 2021			**364,986**		**317,722**
BALANCE AT 31 DECEMBER 2021			**498,208**		**364,986**

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

BALANCE SHEET
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed Asset Investments			
Equities			
United Kingdom		19,737	55,167
Europe excl. United Kingdom		10,121	-
North America		49,402	-
Japan		4,627	-
Asia excl. Japan		12,192	-
Emerging Markets		9,280	97,701
Global		78,085	-
Bonds			
United Kingdom		20,940	55,517
North America		37,234	11,285
Emerging Markets		10,555	-
Global		18,150	12,168
Alternatives			
Property		-	30,988
Hedge Funds		14,373	-
Commodities		20,379	21,127
Other		35,435	21,592
		340,510	305,545
Schroder Cash Deposit		8,475	24,685
	7	**348,985**	**330,230**
Current Assets			
Debtors	8	3,143	1,046
Cash at bank and in hand		147,205	40,034
		150,348	**41,080**
Creditors due within one year	9	**1,125**	**6,324**
Net Current Assets		**149,223**	**34,756**
Net Assets		**498,208**	**364,986**
Income Funds - Unrestricted			
General Funds		498,208	359,650
50th Anniversary Appeal Fund		-	5,336
		498,208	**364,986**

The Financial Statements were approved by the Trustees on 18th May 2022 and signed on their behalf by:

J Murdoch (Chairman)

M Hitchings (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of Accounting:
The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (the Charities SORP) and Financial Reporting Standard 102 (FRS 102).

The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.
The charity meets the definition of a public benefit entity under FRS 102.

In preparing the financial statements, the charity has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP the restatement of comparative items was required. No such restatements are considered necessary.

All Fixed Assets are written off in the year of purchase.

Changes to Previous Accounts:
No changes have been made to Accounts for previous years.

2. EXPENDITURE

a. **Fees for examining the Accounts:**
There were no fees paid to the Independent Examiner.

b. **Analysis of Resources Expended:**
Resources expended are analysed on the functional basis provided by the SORP:

(i) Costs of Activities for Charitable objectives:

	2021	2020
	£	£
Salaries and agency costs	52,638	52,456
Members meals and transport	-	2,482
Functions	70	457
Rent	1,500	1,500
	54,208	56,895

Continued on page 7

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

Continued from page 6

(ii) Support Costs:

	2021	2020
	£	£
Investment advisor fee	1,734	1,510
Office supplies	87	161
Telephone/Broadband	1,147	1,207
Insurance	593	899
Volunteers lunches	-	78
Garden	-	47
PPE		992
Other	930	1,201
	4,491	6,095

3. GRANTS AND DONATIONS

No grants or donations were made in the year.

4. EMPLOYEES

Paid Employees:	2021	2020
	£	£
Gross Salaries	52,153	51,987
Employer's pension contribution	485	469
Total Staff costs	52,638	52,456

	No.	No.
Engaged in caring for clients	3	4
Management and Administration	1	1
Total	4	5

5. TRANSACTIONS WITH TRUSTEES

a. No Trustees received any remuneration or payment / reimbursement of expenses in the year. The trustees are considered to be the key management personnel of the charity.

b. No payments were made to a third party for expenses incurred by a Trustee.

c. There were no "related party transactions".

d. No amounts were owing to or from Trustees, persons connected with them or other related parties, by the Charity at the year end.

e. There were no transactions undertaken by, or on behalf of, the Charity in which a Trustee, connected person, or other related party had a material interest.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

Continued from page 7

6. FIXED ASSETS

The Charity has no Tangible Fixed Assets.

7. INVESTMENTS

Analysis of change during the year:

		£
Market value at the beginning of the year		305,545
Purchase of investments	256,707	
Sale proceeds	(241,987)	
Profit/(Loss) on sale	(1,726)	
		12,994
Net gain/(Loss) on Revaluation		21,971
Market value at the end of the year		340,510

Breakdown of market value shown on the Balance Sheet:

	£
Quoted investment	340,510
Cash held as part of portfolio	8,475
	348,985

8. ANALYSIS OF DEBTORS AND PREPAYMENTS

	2021 £	2020 £
Debtors	2,746	562
Prepayments	397	484
	3,143	1,046

9. ANALYSIS OF CREDITORS DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	1,125	6,324
	1,125	6,324

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Continued from page 8

10. OTHER ITEMS

a) The Charity has no Endowment or Restricted Income Funds.

b) The Charity has no material commitments not provided for in the Accounts.

c) The Charity has not given any guarantees to third parties in the year.

d) The Charity has not received or granted any loans in the year.

e) The Charity has not made any ex-gratia payments in the year.

The Jo Benson Day Centre

England & Wales - Charity number 262719

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020

FOR

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

Bemerton Lodge Social Centre
Christie Miller Road
Salisbury
Wilts
SP2 7EN

Registered Charity No. 262719

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEX TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

REPORT OF THE TRUSTEES
For the year ended 31 December 2020

The trustees present their annual report with the financial statements of the Trust for the year ended 31 December 2020 which have been prepared in accordance with the Charities Accounting Statement of Recommended Practice.

STATUS
The Trust is a charity and is governed by a deed dated 27 April 1971.

TRUSTEES
The trustees during the year under review were:

Malcolm Hitchings
Jenny Collings
Gloria Tudhope (died 27 July 2020)
Nigel Turk
Hilary Maidment
Dr Beth Robertson
Jim Murdoch
Brian Francombe (resigned on 5 August 2020)
Michael Bowyer

OBJECTS AND ORGANISATION
The objects of the charity are the provision of day care, craft and social activities for physically disabled adults and to give carers a day off. The trustees meet formally at quarterly intervals and at other times when required. Routine business is delegated to the Chairman and the charity's administrator.

RISK MANAGEMENT
The trustees have assessed the major risks to which the charity is exposed and are satisfied that there are systems in place to mitigate the exposure to such risks.

REVIEW OF THE YEAR
Another year has passed and thanks to the COVID-19 Pandemic, 2020 did not turn out to be the year that any of us at The Jo Benson Day Centre had hoped for or indeed expected.

The year was very much meant to be a year of celebrating the 50th anniversary of the founding of The Jo Benson Day Centre by the then Mayor of New Sarum, Jo Benson. In addition to various events and activities, our hope was to raise much needed funds to support the annual running costs of the Centre of around £60,000.

Alas, it was not to be and like many others, the Centre had to close on 16 March in accordance with Government rules. After this initial lockdown, the Centre partially re-opened on 14 September using the 'bubble' system that only allowed a maximum of six members in on each day of the week. Alas the resurgence of the virus meant we closed again in early November reopening for two weeks just prior to Christmas. As I write this report, the Centre remains closed although there are optimistic signs that life may return to some form of normality in the early spring.

Throughout this difficult year, the Trustees have been committed to always ensuring the safety and interest of our members and staff and accordingly have always followed Government guidelines and associated health and safety issues.

We are fortunate that our loyal staff have remained on board and we have been able to use the Government furlough scheme.

What the pandemic has shown is how important charities, such as The Jo Benson Day Centre, are to their local community, both for those members attending and for their carers who are given valuable respite.

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Continued from page 1

The Trustees remain committed to the future of The Jo Benson Day Centre and we will continue to ensure that the Centre offers care and respite to those in our community who are not so fortunate in life as soon as Government advice allows.

ON BEHALF OF THE TRUSTEES:

J Murdoch (Chairman)

Date: 26 06 2021

M Hitchings (Treasurer)

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED
For the year ended 31 December 2020

I report on the accounts for the year ended 31 December 2020 which are set out on pages 4 to 9.

Respective responsibilities of the trustees and examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements

    a) to keep accounting records in accordance with section 130 of the 2011 Act; or

    b) to prepare accounts which accord with these accounting records,

    have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lucas Austreng

T Austreng FCA CTA
Fawcetts LLP
Chartered Accountants
Windover House
St Ann Street
Salisbury
SP1 2DR

Dated: 5 July 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

(All Unrestricted Funds)

	Notes	2020 £	2020 £	2019 £	2019 £
INCOME AND ENDOWMENTS					
Voluntary Income:					
Donations – General		2,070		6,038	
Donations – 50th Anniversary Appeal		2,245		-	
		4,315		6,038	
Legacies - General		68,074		-	
			72,389		6,038
Income from activities in furtherance of charitable objects:					
Members subscriptions		9,484		24,288	
Meals and transport		2,134		8,773	
			11,618		33,061
Income from activities for generating funds:					
Other - General			2,702		3,641
Investment income			9,455		11,569
Other operating income					
Job retention scheme grants			23,612		-
TOTAL INCOME AND ENDOWMENTS			**119,776**		**54,309**
EXPENDITURE					
Cost of generating funds					
Cost of activities for charitable objectives	2b(i)		56,895		63,643
Support costs	2b(ii)		6,095		6,825
TOTAL EXPENDITURE			**62,990**		**70,468**
GAINS AND LOSSES ON INVESTMENTS					
Net gain / (loss) on sale of investment			(3,859)		1,156
Net gain / (loss) on revaluation of investments			(5,663)		24,059
TOTAL GAINS / (LOSSES) ON INVESTMENTS			**(9,522)**		**25,215**
NET INCOME/(EXPENDITURE)			**47,264**		**9,056**
NET MOVEMENT OF FUNDS			**47,264**		**9,056**
BALANCE AT 1 JANUARY 2020			**317,722**		**308,666**
BALANCE AT 31 DECEMBER 2020			**364,986**		**317,722**

THE JO BENSON DAY CENTRE FOR THE PHYSICALLY HANDICAPPED

BALANCE SHEET
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed Asset Investments			
Schroder Income Trust		25,707	24,340
Schroder Equity Income Trust		47,198	64,572
Charities Property Fund		30,988	32,145
Veritas Global Equity Income Fund D		29,023	31,391
Schroder Strategic Credit Fund S		14,578	14,603
Schroder MM Diversity Income Fund S		-	29,612
Schroder Sterling Corporate Bond Fund		15,232	7,345
M & G Global Dividend Fund		44,260	45,253
Trojan Income Fund X		7,969	9,103
M&G Optimal Income Fund		-	6,800
MU Lyxor Core US TIPS (DR)UCITS		11,285	10,326
Schroder Diversified Alternative Assets		21,592	14,864
Atlas Global Infrastructure Fund		3,066	-
I Shares Physical Metals PLC		10,764	-
Wellington Global Healthcare Fund		7,957	-
T Rowe Global Technology Fund		10,072	-
Polar Global Insurance Fund		3,323	-
Wisdom Tree Hedged Metal Securities Ltd		10,363	-
Schroder Cash Accounts		24,685	9,255
Pimco Global Libor Plus Bond Fund		12,168	12,060
	7	**330,230**	**311,669**
Current Assets			
Debtors	8	1,046	2,096
Cash at bank and in hand		40,034	8,484
		41,080	**10,578**
Creditors due within one year	9	**6,324**	**4,525**
Net Current Assets		**34,756**	**6,053**
Net Assets		**364,986**	**317,722**
Income Funds - Unrestricted			
General Funds		359,650	316,875
50th Anniversary Appeal Fund		5,336	847
		364,986	**317,722**

The Financial Statements were approved by the Trustees on 24 March 2021 and signed on their behalf by:

J Murdoch (Chairman)

M Hitchings (Treasurer)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of Accounting:
The financial statements have been prepared under the Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (the Charities SORP) and Financial Reporting Standard 102 (FRS 102).

The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.
The charity meets the definition of a public benefit entity under FRS 102.

In preparing the financial statements, the charity has considered whether in applying the accounting policies required by FRS 102 and the Charities SORP the restatement of comparative items was required. No such restatements are considered necessary.

All Fixed Assets are written off in the year of purchase.

Changes to Previous Accounts:
No changes have been made to Accounts for previous years.

2. EXPENDITURE

a. Fees for examining the Accounts:
There were no fees paid to the Independent Examiner.

b. Analysis of Resources Expended:
Resources expended are analysed on the functional basis provided by the SORP:

(i) Costs of Activities for Charitable objectives:

	2020	2019
	£	£
Salaries and agency costs	52,456	51,530
Members meals and transport	2,482	8,270
Functions	457	2,343
Rent	1,500	1,500
	33,283	63,643

Continued on page 7

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

Continued from page 6

(ii) Support Costs:

	2020	2019
	£	£
Investment advisor fee	1,510	1,584
Office supplies	161	244
Telephone/Broadband	1,132	1,132
Insurance	899	899
Volunteers lunches	368	368
Computer	-	139
Garden	47	-
PPE	992	-
Christmas lunch	-	1,010
Other	1,201	1,449
	6,095	6,825

3. GRANTS AND DONATIONS

No grants or donations were made in the year.

4. EMPLOYEES

Paid Employees:	2020	2019
	£	£
Gross Salaries	51,987	51,043
Employer's pension contribution	469	487
Total Staff costs	52,456	51,530

	No.	No.
Engaged in caring for clients	4	4
Management and Administration	1	1
Total	5	5

5. TRANSACTIONS WITH TRUSTEES

a. No Trustees received any remuneration or payment / reimbursement of expenses in the year. The trustees are considered to be the key management personnel of the charity.

b. No payments were made to a third party for expenses incurred by a Trustee.

c. There were no "related party transactions".

d. No amounts were owing to or from Trustees, persons connected with them or other related parties, by the Charity at the year end.

e. There were no transactions undertaken by, or on behalf of, the Charity in which a Trustee, connected person, or other related party had a material interest.

Continued on page 8

Continued from page 7

6. FIXED ASSETS

The Charity has no Tangible Fixed Assets.

7. INVESTMENTS

Analysis of change during the year:

		£
Market value at the beginning of the year		302,414
Purchase of investments	62,610	
Sale proceeds	(49,957)	
Profit/(Loss) on sale	(3,859)	
		8,794
Net gain/(Loss) on Revaluation		(5,663)
Market value at the end of the year		305,545

Breakdown of market value shown on the Balance Sheet:

	£
Quoted investment	305,545
Cash held as part of portfolio	24,685
	330,230

8. ANALYSIS OF DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
Debtors	562	1,889
Prepayments	484	205
	1,046	2,094

9. ANALYSIS OF CREDITORS DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade Creditors	6,324	4,525
	6,324	4,525

Continued on page 9

Continued from page 8

10. OTHER ITEMS

a) The Charity has no Endowment or Restricted Income Funds.

b) The Charity has no material commitments not provided for in the Accounts.

c) The Charity has not given any guarantees to third parties in the year.

d) The Charity has not received or granted any loans in the year.

e) The Charity has not made any ex-gratia payments in the year.