

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Jackmans Community Association**

George Hay Partnership LLP
Chartered Accountants
Unit 1B
Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jackmans Community Association exists to provide a venue for the local community and its surrounding areas to facilitate a happy place for families and children to go.

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

This year has been particularly difficult due to the cost-of-living crisis which has impacted on the community centre as a whole. We have worked hard on implementing new ideas and pushing membership.

We have a large Facebook following which helps keep the community up to date on what is going on.

We also have a website where people can see what the upcoming events are. There is also a function to check the availability of the hall and alternative available spaces to hire. Booking of these spaces is facilitated via the website therefore reducing the risk of double-booking.

The cafe has now closed as it was not economically feasible to continue to provide the service.

We have purchased 15 new tables and 20 more chairs so that the community centre can accommodate 100 guests to sit down at functions.

New play equipment has been purchased and installed. A safety inspection has been carried out and the equipment has passed this requirement.

We have sourced new cleaning materials from a new supplier which should lead to efficiencies and cost saving.

A new youth club has started up providing a safe space for the young people of the community.

We have plans for the following events in the near future:

- community BBQ
- family open day
- Halloween party
- children's christmas party

Our events prove popular with the community who turn out to use the Jackmans Community Centre.

We have also introduced a junior membership for 14-18 year olds.

We are also looking closely into cost-saving opportunities for example sourcing cleaning materials from a new supplier which should provide us with significant reduction in costs.

We have held multiple events including:

- Children's Christmas Party
- Family Fun Days
- Easter Celebration
- Community Barbecues
- Halloween party

Our events prove popular with the community who turn out and use the Jackmans Community Centre.

We are also working closely with Settle Housing to improve the Jackmans Estate with ideas such as a Pantry to provide food for low income families together with the provision of hall hire for clubs and outreach meetings.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. It currently has 325 members from all over Letchworth and the surrounding areas and provides a social environment particularly for families and the elderly to encourage social interaction and integration.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

The charity's funds are presently held on general investment (or unrestricted basis) and can be spent on day to day costs and set up expenses for all charitable projects within the objects.

FUTURE PLANS

The committee is working hard and is committed to improving the centre and the business for the use of the whole community. Our membership has grown and we have a lot of first time members this period. We plan to continue to maintain and invest in the building both in the upkeep and the appearance. We will continue to try and plan activities that involve the estate and community as a whole. During the current financial climate when people are struggling to meet the costs of day to day life, we will need to pull out all the stops and try to keep the cost low for the members and people to come to enjoy all that we offer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

00265222

Principal address

Ivel Court
Letchworth
Hertfordshire
SG6 2NL

Trustees

Mrs J Rickard (appointed 18.10.24)
S Wilkinson Executive Committee
Ms T Burton Chairperson (resigned 28.4.24)
G T Gray
Ms C Smith (resigned 24.5.24)
Ms R McCoy (resigned 24.5.24)
D Collingbourne
Ms M Fraser (resigned 1.10.24)
N Whitfield (appointed 13.10.24)
J Page (appointed 13.10.24)

Independent Examiner

R C Dilley FCA
George Hay Partnership LLP
Chartered Accountants
Unit 1B
Focus 4
Fourth Avenue
Letchworth
Hertfordshire
SG6 2TU

Approved by order of the board of trustees on 26 August 2025 and signed on its behalf by:

G T Gray - Trustee

**Independent Examiner's Report to the Trustees of
Jackmans Community Association**

Independent examiner's report to the trustees of Jackmans Community Association

I report to the charity trustees on my examination of the accounts of Jackmans Community Association (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

R C Dilley FCA

George Hay Partnership LLP
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20 November 2025

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		20,044	12,793
Other trading activities	2	74,284	78,259
Total		<u>94,328</u>	<u>91,052</u>
EXPENDITURE ON			
Raising funds		15,763	23,667
Charitable activities			
Running Costs		87,340	88,742
Other		604	-
Total		<u>103,707</u>	<u>112,409</u>
NET INCOME/(EXPENDITURE)		(9,379)	(21,357)
RECONCILIATION OF FUNDS			
Total funds brought forward		96,237	117,594
TOTAL FUNDS CARRIED FORWARD		<u><u>86,858</u></u>	<u><u>96,237</u></u>

**Balance Sheet
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	45,844	59,190
CURRENT ASSETS			
Stocks	6	-	300
Debtors	7	21,041	16,185
Cash at bank and in hand		19,973	20,823
		<u>41,014</u>	<u>37,308</u>
CREDITORS			
Amounts falling due within one year	8	-	(261)
NET CURRENT ASSETS		<u>41,014</u>	<u>37,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,858</u>	<u>96,237</u>
NET ASSETS		<u>86,858</u>	<u>96,237</u>
FUNDS	9		
Unrestricted funds		<u>86,858</u>	<u>96,237</u>
TOTAL FUNDS		<u>86,858</u>	<u>96,237</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2025 and were signed on its behalf by:

G T Gray - Trustee

D Collingbourne - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bingo & Raffle	556	514
Confectionery	-	223
Private Hire	48,680	48,459
BBQ & Fun Days	-	1,313
Cafe Takings	9,571	12,328
Miscellaneous Income	397	342
Rent Received from Vennskap	15,080	15,080
	<u>74,284</u>	<u>78,259</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	12,793
Other trading activities	78,259
Total	<u>91,052</u>
EXPENDITURE ON	
Raising funds	23,667
Charitable activities	
Running Costs	88,742
Total	<u>112,409</u>
NET INCOME/(EXPENDITURE)	(21,357)
RECONCILIATION OF FUNDS	
Total funds brought forward	117,594
TOTAL FUNDS CARRIED FORWARD	<u>96,237</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	155,829	23,677	34,802	-	214,308
Additions	-	3,444	3,396	330	7,170
Disposals	-	-	(1,320)	-	(1,320)
At 31 March 2025	155,829	27,121	36,878	330	220,158
DEPRECIATION					
At 1 April 2024	110,041	16,435	28,642	-	155,118
Charge for year	15,583	2,529	1,777	23	19,912
Eliminated on disposal	-	-	(716)	-	(716)
At 31 March 2025	125,624	18,964	29,703	23	174,314
NET BOOK VALUE					
At 31 March 2025	30,205	8,157	7,175	307	45,844
At 31 March 2024	45,788	7,242	6,160	-	59,190

6. STOCKS

	2025 £	2024 £
Stocks	-	300

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	21,041	16,185

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	261

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	96,237	(9,379)	86,858
TOTAL FUNDS	96,237	(9,379)	86,858

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,328	(103,707)	(9,379)
TOTAL FUNDS	<u>94,328</u>	<u>(103,707)</u>	<u>(9,379)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	117,594	(21,357)	96,237
TOTAL FUNDS	<u>117,594</u>	<u>(21,357)</u>	<u>96,237</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,052	(112,409)	(21,357)
TOTAL FUNDS	<u>91,052</u>	<u>(112,409)</u>	<u>(21,357)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	117,594	(30,736)	86,858
TOTAL FUNDS	<u>117,594</u>	<u>(30,736)</u>	<u>86,858</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,380	(216,116)	(30,736)
TOTAL FUNDS	<u>185,380</u>	<u>(216,116)</u>	<u>(30,736)</u>

10. RELATED PARTY DISCLOSURES

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions.

Jackmans Community Association**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Grants	9,930	5,450
Memberships	1,683	2,509
Pool Income	7,907	3,925
Door money	205	359
Christmas and New Year	320	550
	<hr/>	<hr/>
	20,044	12,793
Other trading activities		
Bingo & Raffle	556	514
Confectionery	-	223
Private Hire	48,680	48,459
BBQ & Fun Days	-	1,313
Cafe Takings	9,571	12,328
Miscellaneous Income	397	342
Rent Received from Vennskap	15,080	15,080
	<hr/>	<hr/>
	74,284	78,259
Total incoming resources	<hr/>	<hr/>
	94,328	91,052
EXPENDITURE		
Other trading activities		
Opening stock	300	300
Cafe Purchases	3,414	6,972
Cafe Wages	11,632	12,494
Bad debts	417	4,201
Closing stock	-	(300)
	<hr/>	<hr/>
	15,763	23,667
Charitable activities		
Wages	17,172	21,141
Rates and water	12,342	7,160
Insurance	712	1,263
Light and heat	14,266	12,255
Event Expenses	1,692	3,876
Post/Stationery/Phone	928	936
Sundries	5,203	3,996
Repairs & Renewals	2,246	3,614
Property Expenses	3,955	6,649
Improvements to property	15,583	15,584
Plant and machinery	2,529	1,516
Fixtures and fittings	1,777	2,053
Computer equipment	23	-
	<hr/>	<hr/>
	78,428	80,043

This page does not form part of the statutory financial statements

Jackmans Community Association**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Charitable activities		
Other		
Loss on sale of tangible fixed assets	604	-
Support costs		
Management		
Bank Charges	293	114
Governance costs		
Legal fees (Croher)	7,459	7,485
Accountancy	1,160	1,100
	<u>8,619</u>	<u>8,585</u>
Total resources expended	<u>103,707</u>	<u>112,409</u>
Net expenditure	<u>(9,379)</u>	<u>(21,357)</u>

This page does not form part of the statutory financial statements