

Company registration number 1360536 (England and Wales)

Charity registration number 257608 (England and Wales)

JUBILEE GARDENS (1978) LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

JUBILEE GARDENS (1978) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J D Bellamy Mr P F Kinsman Mr R J Scott Ms T C Hyland	
Secretary	Mr J N Crawford	
Country of incorporation	United Kingdom (England and Wales)	1360536
Charity registration	England and Wales	257608
Registered office	Church Bush Hall Cricklade Road Purton Stoke SN5 9BU	
Auditor	Haines Watts Swindon Limited Old Station House Station Approach Swindon Wiltshire SN1 3DU	

JUBILEE GARDENS (1978) LIMITED

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JUBILEE GARDENS (1978) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 MARCH 2025

The Trustees presents its annual report and financial statements for the year ended 30 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The company is a registered charity (charity registered number 275608) and is principally engaged in providing horticultural training for adults with learning disabilities. This activity continued throughout the year. The object for which the Company is established is to promote and provide for the advancement of education and training of people with learning disabilities and to promote the development of horticultural skills whilst maintaining growth in literacy and social skills.

The directors recognise the significant contributions made by volunteers, who give freely of their time.

The directors review the aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

Significant activities

The Project has achieved the successful provision of a stable environment for Jubilee's students to experience:

- i) social interaction with fellow students and the public
- ii) support to develop their basic life skills
- iii) the development of horticultural skills in Jubilee's greenhouses and extensive gardens
- iv) the opportunity to operate as team members supporting the seasonal horticultural activities

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Significant activities and achievements against objectives

The financial position of the charity at the year-end is set out on page 6.

The company received income from Social Services of £136,575 (2024: £121,898) for their services. With sales, interest and other income the company had a gross income in the year of £169,349 (2024: £147,096).

This resulted in an unrestricted fund balance carried forward, to provide a minimum level of working capital over the remaining years, of £61,512 (2024: £66,295). Of this £34,000 has been set aside as a designated staff contingency fund.

£1,373 of restricted funds were held at the year-end (2024: £nil).

The company has no investments other than savings accounts with Barclays Bank.

Financial review

JUBILEE GARDENS (1978) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

Reserves policy

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

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a registered charity and incorporated as a company with share capital. It is governed by its Memorandum and Articles of Association.

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

Mr J D Bellamy

Mr P F Kinsman

Mr R J Scott

Ms T C Hyland

Recruitment and appointment of trustees

The Trustee of the charity is the Company and the powers of the Company are exercised by the Board of Management. The Board advertises vacancies in the local area and seeks to recruit local people with appropriate expertise that is relevant to the needs of the Charity. Prospective trustees are interviewed by the Chairman and serve a brief probationary period before being confirmed as directors of the company. Each new director is given a summary of the principal documents of the Company to explain how the company operates. From time to time the Board holds training sessions to deal with emerging issues and the long term planning for the objectives of the Company.

Organisational structure

Under the Articles of the Company, the Chairman of the Board is the Managing Director of the Company and deals with deals with issues such as fund raising from external sources and long term objectives. Day to day management is delegated to the Principal who is the Company's most senior employee.

Auditor

In accordance with the company's articles, a resolution proposing that Haines Watts Swindon Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Trustees.



.....
Mr P F Kinsman

Trustee

Date: 11 November 2025.

JUBILEE GARDENS (1978) LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE GARDENS (1978) LIMITED

Opinion

We have audited the financial statements of Jubilee Gardens (1978) Limited (the 'Charitable company') for the year ended 30 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

JUBILEE GARDENS (1978) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JUBILEE GARDENS (1978) LIMITED

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charitable company for the purpose of company law, is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees is responsible for assessing the Charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, UK GAAP (FRS102), Charity SORP (FRS102), Charities Act 2011 and relevant tax legislation.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

JUBILEE GARDENS (1978) LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JUBILEE GARDENS (1978) LIMITED

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Gurney FCA (Senior Statutory Auditor)

For and on behalf of Haines Watts Swindon Limited, Statutory Auditor

Chartered Accountants

Old Station House

Station Approach

Swindon

Wiltshire

SN1 3DU

Date:25/11/25

JUBILEE GARDENS (1978) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	1,980	12,587	14,567	5,870	3,320	9,190
Charitable activities	3	148,788	-	148,788	134,400	-	134,400
Other trading activities	4	5,916	-	5,916	3,406	-	3,406
Investments	5	78	-	78	100	-	100
Total income		156,762	12,587	169,349	143,776	3,320	147,096
Expenditure on:							
Charitable activities	6	162,918	11,214	174,132	153,506	3,320	156,826
Total expenditure		162,918	11,214	174,132	153,506	3,320	156,826
Net income/(expenditure) and movement in funds		(6,156)	1,373	(4,783)	(9,730)	-	(9,730)
Reconciliation of funds:							
Fund balances at 31 March 2024		66,295	-	66,295	76,025	-	76,025
Fund balances at 30 March 2025		60,139	1,373	61,512	66,295	-	66,295

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

JUBILEE GARDENS (1978) LIMITED

BALANCE SHEET

AS AT 30 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		48,298		51,385
Current assets					
Stocks	13	2,011		2,157	
Debtors	14	13,467		14,039	
Cash at bank and in hand		4,940		13,913	
		20,418		30,109	
Creditors: amounts falling due within one year	16	(7,204)		(13,199)	
Net current assets			13,214		16,910
Total assets less current liabilities			61,512		68,295
Creditors: amounts falling due after more than one year	17		-		(2,000)
Net assets			61,512		66,295
The funds of the Charitable company					
Restricted income funds	19		1,373		-
Unrestricted funds	20		60,139		66,295
			61,512		66,295

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 March 2025.

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

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

The financial statements were approved by the Trustees on 11 November 2025



Mr P F Kinsman
Trustee

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MARCH 2025

1 Accounting policies

Charity information

Jubilee Gardens (1978) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Church Bush Hall, Cricklade Road, Purton Stoke, SN5 9BU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charitable company is a Public Benefit Entity as defined by FRS 102.

The Charitable company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity is dependent on a number of key contracts with local Councils. The trustees have no reason to believe that these contracts will not continue. Therefore the charity can continue to adopt the going concern basis in preparing financial statements.

1.3 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.

1.4 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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	15% on cost
Fixtures and fittings	10% on cost
Motor vehicles	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

1 Accounting policies (Continued)

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Costs include all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.10 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.11 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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,980	12,587	14,567	5,870	3,320	9,190

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Activity		
North Wiltshire attendance fees	42,007	39,522
Swindon attendance fees	77,553	70,938
Other attendance fees	17,015	11,438
Sales veg and flowers	12,213	12,502
	<u>148,788</u>	<u>134,400</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Transport	2,629	1,379
Lunches	3,287	2,027
	<u>5,916</u>	<u>3,406</u>
Other trading activities		

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>78</u>	<u>100</u>

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

6 Expenditure on charitable activities

	Horticultural activities 2025 £	Horticultural activities 2024 £
Direct costs		
Staff costs	123,462	103,465
Depreciation and impairment	3,909	4,539
Horticultural activities	37,651	40,022
	<u>165,022</u>	<u>148,026</u>
Share of support and governance costs (see note 7)		
Support	9,110	8,800
	<u>174,132</u>	<u>156,826</u>
Analysis by fund		
Unrestricted funds	162,918	153,506
Restricted funds	11,214	3,320
	<u>174,132</u>	<u>156,826</u>

7 Support costs allocated to activities

	2025 £	2024 £
Insurance	5,751	5,668
Finance	604	372
Governance costs	2,755	2,760
	<u>9,110</u>	<u>8,800</u>
Analysed between:		
Horticultural activities	<u>9,110</u>	<u>8,800</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	2,755	2,760
Depreciation of owned tangible fixed assets	<u>3,909</u>	<u>4,539</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charitable company during the year.

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2025 £	2024 £
Wages and salaries	116,280	98,803
Social security costs	4,771	2,747
Other pension costs	2,411	1,915
	<u>123,462</u>	<u>103,465</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>37,788</u>	<u>36,006</u>

11 Taxation

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

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 31 March 2024	65,683	6,674	38,291	11,495	122,143
Additions	-	-	1,703	-	1,703
Disposals	-	-	-	(11,495)	(11,495)
At 30 March 2025	65,683	6,674	39,994	-	112,351
Depreciation and impairment					
At 31 March 2024	24,440	2,002	34,085	10,232	70,759
Depreciation charged in the year	1,314	1,001	1,211	383	3,909
Eliminated in respect of disposals	-	-	-	(10,615)	(10,615)
At 30 March 2025	25,754	3,003	35,296	-	64,053
Carrying amount					
At 30 March 2025	39,929	3,671	4,698	-	48,298
At 30 March 2024	41,243	4,672	4,207	1,263	51,385

13 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,011	2,157

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	7,337	6,279
Other debtors	359	359
Prepayments and accrued income	5,771	7,401
	13,467	14,039

15 Loans and overdrafts

	2025 £	2024 £
Bank loans	2,000	6,000
Payable within one year	2,000	4,000
Payable after one year	-	2,000

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

15 Loans and overdrafts

(Continued)

The bank loan is secured by a limited guarantee given by four of the trustees for £8,000.

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	15	2,000	4,000
Other taxation and social security		-	2,386
Trade creditors		2,556	3,943
Other creditors		23	-
Accruals and deferred income		2,625	2,870
		<u>7,204</u>	<u>13,199</u>

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	-	2,000
		<u>-</u>	<u>2,000</u>

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,411	1,915
	<u>2,411</u>	<u>1,915</u>

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 31 March 2024 £	Incoming resources £	Resources expended £	At 30 March 2025 £
Bellamy Family Trust	-	5,000	(5,000)	-
Wiltshire Council	-	4,348	(3,714)	634
St James Place Foundation	-	2,500	(2,500)	-
Purton Parish Council	-	739	-	739
	<u>-</u>	<u>12,587</u>	<u>(11,214)</u>	<u>1,373</u>

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

19 Restricted funds (Continued)

Previous year:	At 31 March 2023 £	Incoming resources £	Resources expended £	At 30 March 2024 £
Crowdfunder	-	1,320	(1,320)	-
E Cakebread	-	1,000	(1,000)	-
D Matthews	-	1,000	(1,000)	-
	-	3,320	(3,320)	-

Crowdfunder - funds towards roof repairs

E Cakebread - funds towards roof repairs

D Matthews - funds towards roof repairs

Purton Parish Council - donations towards new freezer

St James Place Foundation - funds towards running costs of the charity

Wiltshire Council - grant towards equipment, roof, wall and polytunnel repairs

Bellamy Family Trust - funds towards running costs of the charity

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 31 March 2024 £	Incoming resources £	Resources expended £	At 30 March 2025 £
General funds	66,295	156,762	(162,918)	60,139

Previous year:	At 31 March 2023 £	Incoming resources £	Resources expended £	At 30 March 2024 £
General funds	76,025	143,776	(153,506)	66,295

JUBILEE GARDENS (1978) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 March 2025:			
Tangible assets	48,298	-	48,298
Current assets/(liabilities)	11,841	1,373	13,214
	<u>60,139</u>	<u>1,373</u>	<u>61,512</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 March 2024:			
Tangible assets	51,385	-	51,385
Current assets/(liabilities)	16,910	-	16,910
Long term liabilities	(2,000)	-	(2,000)
	<u>66,295</u>	<u>-</u>	<u>66,295</u>

22 Operating lease commitments

Lessee

At the reporting end date the Charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	5,145	-
Between two and five years	1,715	-
	<u>6,860</u>	<u>-</u>

23 Related party transactions

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