

# THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE

England & Wales · Charity number 511088

## Details

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**Other names** THE CALDERDALE DAY CENTRE MANAGEMENT COMMITTEE

**Status** Registered

**Legal form** Other

**Registered** 1981-02-20

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

## Contact

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**Address** Lister Street  
Winding Road  
Halifax  
West Yorkshire  
HX1 1UZ

**Phone** 01422364691

**Email** [info@mauricejaggercentre.org](mailto:info@mauricejaggercentre.org)

**Website** [mauricejaggercentre.org](http://mauricejaggercentre.org)

## Activities

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**Objects:** TO PROMOTE THE WELFARE OF THE AGED, HANDICAPPED AND DISABLED IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE BY PROVIDING AND MAINTAINING A DAY CENTRE FOR THE PURPOSE OF RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

**Activities:** Our objectives are to promote the welfare of elderly & disabled people of Calderdale. We do that by providing a day centre which is used by a number of groups with the majority of the members being either elderly or handicapped in some way.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** Elderly/old People, People With Disabilities

## Geography

- Calderdale

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£88,340	£109,844	-	-
2024-03-31	£158,828	£118,535	-	-
2023-03-31	£96,617	£96,602	-	-
2022-03-31	£118,547	£90,516	-	-
2021-03-31	£41,763	£61,512	-	-

## Trustees

Name	Role	Appointed
<b>MARGARET ANN MATTINGLEY</b>	Chair	
Alison Stevens		2026-02-21
DAVID GREENWOOD		2022-01-17
Geoffrey Wright		2016-01-01
June Spark		2024-03-25
RENEE WEBSTER		2022-01-17

**THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE**

England & Wales - Charity number 511088

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# Accounts

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Charity registration number 511088 (England and Wales)

**MAURICE JAGGER CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MAURICE JAGGER CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Margaret Mattingley (Chair) Geoffrey Wright ((Vice Chair) Doreen Lloyd (Shop Manager) David Greenwood (Media Manager) June Spark (Transport Manager) Renee Webster (Shop Support)	
<b>Management Committee</b>	Denise Tyas Alison Stevens Tracey Poskitt	(Minute Secretary) (Senior Administrator) (Administrator)
<b>Charity number</b>	511088	
<b>Principal address</b>	The Maurice Jagger Centre Lister Street Halifax West Yorkshire HX1 1UZ	
<b>Independent examiner</b>	BK Plus Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	Lloyds Bank PLC Commercial Street Halifax West Yorkshire HX1 1BB	

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# MAURICE JAGGER CENTRE

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# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, 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 object of the charity are to promote the welfare of the aged, handicapped and disabled in any manner which is or hereafter may be deemed by law to be charitable. By providing and maintaining a day centre for the purpose of recreation and other leisure time occupations in the interest of social welfare, and with the object of improving their conditions of life.

#### *Public benefit*

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities.

The Trustees consider the activities of the Centre to be of a public benefit, and in particular in providing a place for the disabled, handicapped, elderly and those suffering from dementia, or in need of support for various illnesses

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

We are pleased to report that we continue to be very busy and active, and the Centre is well used every day. We are providing our elderly clients who are less able, handicapped, disabled or have dementia, a safe and warm friendly meeting place, which is staffed by people who care and it helps to eliminate loneliness and improve the quality of life. Additional events have been organized to take place on various Saturdays.

We have around 30 volunteers who give of their time to do numerous jobs every week. Their work is vital for the running of the Centre, in particular our drivers and escorts who use our buses to pick up clients that are unable to use taxis or public transport.

In November 2024 it was announced the Centre and the volunteers had been awarded the King's Award for Voluntary Service, this prestigious award is the highest award given to a charity in U.K. and is equivalent to an M.B.E. In March the Lord Lieutenant of West Yorkshire, Ed Anderson presented the Award to the Chair Margaret Mattingley, who received the Crystal and certification on behalf of the Volunteers, these are on display at the centre. After the presentation everyone enjoyed an Afternoon Tea.

The building is sound and up to date in all areas both inside and out. During the year we have only had minor repairs, with broken switches and new locks and replaced lights with only one major renewal, an instant hot water boiler. Our garden at the side of the building continues to be cared for by a volunteer. This year we had bark chippings put on by volunteers from G.V.A. free of charge, along with a donation of plants to brighten up the garden.

We were sorry to say goodbye to our long serving Caretaker who took retirement, and we found it difficult to find a suitable replacement. After a short time with someone temporary, we changed the requirements and took on a cleaner, who has proved to be excellent, with repairs and odd jobs being done by individuals. Alison, our senior administrator, and Tracey have continued to work hard dealing with our administration and care of the building.

Transport is one of our top priorities, as using our buses makes the centre available to those with mobility problems. We were pleased when the new bus station opposite the centre was opened in June 2024. Our plan for the coming year is to look at all our options for a suitable new bus to replace one of our buses, getting various quotes.

# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Financial review**

The charity had income for the year of £88,340 (2024: £157,711).

The charity had expenditure for the year totaling £109,844 (2024: £117,418).

The charity's investment assets showed net gains in the year of £12,246 (2024: £38,420).

The charity had unrestricted funds to carry forward of £833,348 (2024: £842,606) at 31 March 2025.

#### *Reserves policy*

The trustees are aware of the fortunate position of the charity in having a significant level of resources and are aware of their responsibilities under the SORP to hold justifiable level of reserves.

The trustees have considered this matter and conclude that due to the voluntary nature of all its income, they are at risk on incurring deficits on a recurring basis. However they are aware that the current reserves of £833,348 are in excess of that required to ensure the continuation of the Centre's activities in the short term. Accordingly the trustees are looking at ways to utilise the reserves held, in a way that advances the charitable objectives, by creating designated funds for planned expenditure.

The trustees chose to originally designate £6,000 a year, towards the purchase of a new mini bus. At 31 March 2021 the trustees chose to increase the annual designation to £12,000 and this fund now totals £84,000 at 31 March 2025. Added to this the trustees have also chosen to designate a legacy of £27,063 received from the late Donald Short in the 2019/20 year, towards the purchase of a minibus, it is the intention of the trustees that this new minibus will have the name of Donald Short inscribed on it. A further legacy of £78,531 was received in the 2023/24 year from Rosemary Miller, also to be used for a new minibus, and it is also the intention of the trustees to inscribe Rosemary Miller's name on the new mini bus. The total designated funds for minibuses therefore total £189,594.

The trustees had chosen to designate funds toward the property renovation fund, and added £50,000 for a kitchen revamp, this fund totaled £180,000 at 31 March 2023. During the year to 31 March the kitchen renovations have been completed, and so part of the designated fund had been released. Leaving £120,847 as the balance at 31 March 2024.

The trustees consider, that with careful maintenance of the reserves of the charity, there will be sufficient resources to ensure a consistent quality of service delivery to the elderly and disabled of Calderdale for many more years to come.

We had the provision as we were hoping and, somewhat optimistic, that we could do one of the following to increase the Charity's biggest challenge, which is lack of parking:-

- Purchase some carparking spaces from Sainsburys or some of the land adjacent to ours that is owned by Sainsburys. We even had plans drawn up for the adjacent land, however, these would not pass planning as you need a specific amount of space to turn cars.
- Purchase some of the land to the right looking at the detached garage. This land is owned by NPower. This land, and the sub station that is also on this land, covers the whole of Calderdale and they cannot sell the land.
- Purchase some or all of the land to the left looking at the detached garage. This a private owner and despite numerous contacts with proposals, they will not sell any land to the Centre.

Attempts to make any of these happen over many years have been unsuccessful, so we have removed this reserve at 31 March 2025.

#### *Investment policy*

The trustees have considered the most appropriate policy for investing funds and have concluded the majority of the centre's funds should be placed on deposit with reputable banks, whilst also utilising balanced investment products to increase investment income.

# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, governance and management**

The charity was registered with the Charity Commission on 20 February 1981 and is governed by its constitution adopted 26 January 1981, and as amended 3 December 1981, 29 June 1998 and 23 October 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Margaret Mattingley (Chair)  
Geoffrey Wright ((Vice Chair)  
Doreen Lloyd (Shop Manager)  
David Greenwood (Media Manager)  
June Spark (Transport Manager)  
Renee Webster (Shop Support)

### *Recruitment and appointment of trustees*

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

### *Organisational structure*

The trustees meet at regular intervals to discuss, review and deal with ongoing affairs of the Centre. The trustees are appointed and provided with training by the existing trustees.

The administration of the Centre is the responsibility of Alison Stevens, the part time senior administrator, a part time administrator, Tracey Poskitt. The administrators are also responsible for all the users of the Centre who are key holders.

The cooking at the Centre is the responsibility of Susan Mitchell, the part time cook.

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

.....  
Margaret Mattingley (Chair)  
**Trustee**

Date: .....

# **MAURICE JAGGER CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# MAURICE JAGGER CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MAURICE JAGGER CENTRE

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I report to the trustees on my examination of the financial statements of Maurice Jagger Centre (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **BK Plus Limited**

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

England

Date: .....

# MAURICE JAGGER CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	17,041	92,301
Charitable activities	4	67,700	65,015
Investments	5	3,599	1,512
<b>Total income</b>		<u>88,340</u>	<u>158,828</u>
<b>Expenditure on:</b>			
Charitable activities	6	109,844	118,535
<b>Total expenditure</b>		<u>109,844</u>	<u>118,535</u>
Net gains/(losses) on investments	11	<u>12,246</u>	<u>38,420</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(9,258)</u>	<u>78,713</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>842,606</u>	<u>763,893</u>
<b>Fund balances at 31 March 2025</b>		<u>833,348</u>	<u>842,606</u>

# MAURICE JAGGER CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2025

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		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		290,605		302,264
Investments	14		408,763		398,882
			<u>699,368</u>		<u>701,146</u>
<b>Current assets</b>					
Debtors	15	5,910		5,449	
Cash at bank and in hand		131,492		139,116	
		<u>137,402</u>		<u>144,565</u>	
<b>Creditors: amounts falling due within one year</b>	16	(3,422)		(3,105)	
		<u></u>		<u></u>	
<b>Net current assets</b>			133,980		141,460
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			833,348		842,606
			<u></u>		<u></u>
<b>The funds of the charity</b>					
Unrestricted funds	17		833,348		842,606
			<u>833,348</u>		<u>842,606</u>

The financial statements were approved by the trustees on .....

.....  
Margaret Mattingley (Chair)  
Trustee

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Maurice Jagger Centre is a registered charity, number 511088, registered in England and Wales with the Charity Commission.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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 charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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

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

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 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 property and garage	not provided
Fixtures and fittings	20% reducing balance
Computers	33% on cost
Minibuses	20% reducing balance

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.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

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

#### 1.10 Financial instruments

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

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

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

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

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

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

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

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

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

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

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

#### 1.11 Employee benefits

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

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

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# MAURICE JAGGER CENTRE

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

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	16,105	91,398
Grants	936	903
	<u>17,041</u>	<u>92,301</u>
<b>Grants</b>		
Bus Service Operators Grants	436	403
Ward Forum	500	500
	<u>936</u>	<u>903</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Centre activities</b>		
Bazaars, sutumn fayre etc	6,102	5,251
Sale of goods	6,188	7,011
Transport donations	7,395	7,895
Luncheon club	29,004	24,335
Rental income	19,011	20,523
	<u>67,700</u>	<u>65,015</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	2,239	144
Interest receivable	1,360	1,368
	<u>3,599</u>	<u>1,512</u>

# MAURICE JAGGER CENTRE

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

### 6 Expenditure on charitable activities

	Centre activites 2025 £	Centre activites 2024 £
<b>Direct costs</b>		
Staff costs	49,004	46,284
Depreciation and impairment	11,659	15,301
Premises costs	17,293	23,993
Office costs	1,588	1,408
Staff/volunteer costs	979	600
Professional fees	2,275	1,594
Motor/travel costs	6,447	7,866
Other costs	3,304	3,802
Advertising and sponsorship	625	560
Luncheon club expenses	14,228	14,799
	<u>107,402</u>	<u>116,207</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	2,442	2,328
	<u>109,844</u>	<u>118,535</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>109,844</u>	<u>118,535</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,442	2,328
	<u>2,442</u>	<u>2,328</u>
<b>Analysed between:</b>		
Centre activites	<u>2,442</u>	<u>2,328</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,442	2,328
Depreciation of owned tangible fixed assets	11,659	15,301
	<u>14,101</u>	<u>17,629</u>

### 9 Trustees

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

# MAURICE JAGGER CENTRE

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

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### 10 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Caretaker	-	1
Administration	4	2
Cooking	1	1
	<hr/>	<hr/>
Total	5	4
	<hr/> <hr/>	<hr/> <hr/>

### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	49,004	46,284
	<hr/> <hr/>	<hr/> <hr/>

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

### 11 Gains and losses on investments

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	12,246	38,420
	<hr/> <hr/>	<hr/> <hr/>

### 12 Taxation

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Tangible fixed assets

	Freehold property and garage £	Fixtures and fittings £	Computers £	Minibuses £	Total £
<b>Cost</b>					
At 1 April 2024	209,883	165,374	4,882	69,923	450,062
At 31 March 2025	209,883	165,374	4,882	69,923	450,062
<b>Depreciation and impairment</b>					
At 1 April 2024	-	77,818	4,095	65,885	147,798
Depreciation charged in the year	-	10,463	388	808	11,659
At 31 March 2025	-	88,281	4,483	66,693	159,457
<b>Carrying amount</b>					
At 31 March 2025	209,883	77,093	399	3,230	290,605
At 31 March 2024	209,883	87,556	787	4,038	302,264

### 14 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	398,882
Additions	2,239
Valuation changes	12,245
Charges	(4,603)
At 31 March 2025	408,763
<b>Carrying amount</b>	
At 31 March 2025	408,763
At 31 March 2024	398,882

### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	1,545	1,883
Prepayments and accrued income	4,365	3,566
	5,910	5,449

# MAURICE JAGGER CENTRE

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

---

**16 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Other taxation and social security	341	299
Accruals and deferred income	3,081	2,806
	<u>3,422</u>	<u>3,105</u>
	<u><u>3,422</u></u>	<u><u>3,105</u></u>

**MAURICE JAGGER CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**17 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 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General fund	470,620	101,769	(123,273)	108,847	-	557,963
Designated fund: Minibuses	177,594	-	-	12,000	-	189,594
Designated fund: Property Renovations	120,847	-	-	(120,847)	-	-
Revaluation reserve	73,545	-	-	-	12,246	85,791
General funds	-	(13,429)	13,429	-	-	-
	842,606	88,340	(109,844)	-	12,246	833,348

**Previous year:**

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General fund	461,705	80,297	(118,535)	47,153	-	470,620
Designated fund: Minibuses	87,063	78,531	-	12,000	-	177,594
Designated fund: Property Renovations	180,000	-	-	(59,153)	-	120,847
Revaluation reserve	35,125	-	-	-	38,420	73,545
	763,893	158,828	(118,535)	-	38,420	842,606

# MAURICE JAGGER CENTRE

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

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### 18 Related party transactions

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

**THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE**

England & Wales - Charity number 511088

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# Accounts

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Charity registration number 511088

**MAURICE JAGGER CENTRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# MAURICE JAGGER CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Margaret Mattingley (Chair) Geoffrey Wright ((Vice Chair) Doreen Lloyd (Shop Manager) David Greenwood June Spark Renee Webster	(Appointed 25 March 2024)
<b>Management Committee</b>	Denise Tyas Alison Stevens Tracey Poskitt	(Minute Secretary) (Transport Manager) (Group Representative)
<b>Charity number</b>	511088	
<b>Principal address</b>	The Maurice Jagger Centre Lister Street Halifax West Yorkshire HX1 1UZ	
<b>Independent examiner</b>	BK Plus Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
<b>Bankers</b>	Lloyds Bank PLC Commercial Street Halifax West Yorkshire HX1 1BB	

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# MAURICE JAGGER CENTRE

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Statement of financial activities	6
Balance sheet	7
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# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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

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 charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charitable objects were amended and approved by the Charity Commission on 7 February 2024.

The revised objects of the charity are:-

- to promote the welfare of all ages and less able in any manner which may be deemed by to be charitable, by providing and maintaining a Day Centre for the purpose of recreation and other leisure time activities in the interests of social welfare and with the object of improving their physical and mental wellbeing.
- to do all such things necessary to achieve the above objectives, including the holding of property and raising of funds from statutory and voluntary sources.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

We are pleased to report that the Centre has been well used by many groups providing our clients with recreation and leisure time occupations to improve their quality of life. Thanks to our team of volunteers we have introduced more social activities on a Saturday. The Centre is now designated as being for the elderly and less able and lonely. The Trustees took a stand at an exhibition for the over 55's in Calderdale, showing the facilities and activities available at the Centre, as well as advertising locally. We also continued to support the free concert for the Young at Heart.

The appearance of our building from the outside has been improved by the renewal of the varnish on our hard wood windows and at the same time some of our inside doors. The boundary has been fenced in, the walk way at the side and back have been concreted, making easy accessibility all round the building. The garden has benefitted by a volunteer coming on a weekly visit, weather permitted to keep it free from getting over grown.

Our plans submitted last year to redesign our kitchen as the gas cooker and hood did not comply with health and safety. After various quotes were received a contractor was chosen and the work completed July 2023. During September we were inspected by the food hygiene inspectorate and given 5 stars.

We have lost two of our volunteers, our luncheon club manager Michele, retired due to ill health, our finance officer Jean and Chris our caretaker took retirement, each one, had given valuable service to the Centre. Alison our senior administrator and Tracey have continued to work hard dealing with our administration and care of the building.

Transport is one of our top priorities as it makes the Centre easily available to those who are handicapped or disabled who are unable to use public transport or taxis. The bus station opposite has been closed all year, making it harder for those more able to get to the Centre. We look forward to it opening in May 2024.

Our plan for the coming year is to find a replacement caretaker to start in April. To continue looking for a suitable new bus to replace one bus when we have all the possibilities and quotes. We look forward to the year ahead.

# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Financial review**

The charity had income for the year of £158,828 (2023: £96,617).

The charity had expenditure for the year totaling £118,535 (2023: £96,601).

The charity's investment assets showed net gains in the year of £38,420 (2023: £22,763 loss).

The charity had unrestricted funds to carry forward of £842,606 (2023: £763,893) at 31 March 2024.

#### *Reserves policy*

The trustees are aware of the fortunate position of the charity in having a significant level of resources and are aware of their responsibilities under the SORP to hold justifiable level of reserves.

The trustees have considered this matter and conclude that due to the voluntary nature of all its income, they are at risk on incurring deficits on a recurring basis. However they are aware that the current reserves of £842,606 are in excess of that required to ensure the continuation of the Centre's activities in the short term. Accordingly the trustees are looking at ways to utilise the reserves held, in a way that advances the charitable objectives, by creating designated funds for planned expenditure.

The trustees chose to designate £6,000 a year, towards the purchase of a new mini bus. At 31 March 2021 the trustees have chosen to increase the annual designation to £12,000 and this fund now totals £72,000 at 31 March 2024. Added to this the trustees have also chosen to designate a legacy of £27,063 received from the late Donald Short in the 2019/20 year, towards the purchase of a minibus, it is the intention of the trustees that this new minibus will have the name of Donald Short inscribed on it. A further legacy of £78,531 was received in the 2023/24 year from Rosemary Miller, also to be used for a new minibus, and it is also the intention of the trustees to inscribe Rosemary Miller's name on the new mini bus. The total designated funds for minibuses therefore total £177,594.

The trustees have chosen to designate funds toward the property renovation fund, and added £50,000 for a kitchen revamp, this fund totaled £180,000 at 31 March 2023. During the last year the kitchen renovations have been completed, and so part of the designated fund had been released. Leaving £120,847 as the balance at 31 March 2024.

The trustees consider, that with careful maintenance of the reserves of the charity, there will be sufficient resources to ensure a consistent quality of service delivery to the elderly and disabled of Calderdale for many more years to come.

#### *Investment policy*

The trustees have considered the most appropriate policy for investing funds and have concluded the majority of the centre's funds should be placed on deposit with reputable banks, whilst also utilising balanced investment products to increase investment income.

#### **Structure, governance and management**

The charity was registered with the Charity Commission on 20 February 1981 and is governed by its constitution adopted 26 January 1981, and as amended 3 December 1981, 29 June 1998 and 23 October 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Margaret Mattingley (Chair)	
Jean Redford (Treasurer)	(Resigned 28 August 2023)
Michelle Wood (Lunch Club Manger)	(Resigned 27 November 2023)
Geoffrey Wright ((Vice Chair)	
Doreen Lloyd (Shop Manager)	
David Greenwood	
June Spark	(Appointed 25 March 2024)
Renee Webster	

# MAURICE JAGGER CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### *Recruitment and appointment of trustees*

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

### *Organisational structure*

The trustees meet at regular intervals to discuss, review and deal with ongoing affairs of the Centre. The trustees are appointed and provided with training by the existing trustees.

The day to day running and care for the Centre is the responsibility of Christopher Peter the part-time caretaker.

The administration of the Centre is the responsibility of Alison Stevens, the part time senior administrator, a part time administrator, Tracey Poskitt. The administrators are also responsible for all the users of the Centre who are key holders.

The cooking at the Centre is the responsibility of Susan Mitchell, the part time cook.

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

*Margaret A Mattingley*

Margaret Mattingley (Chair)

**Trustee**

Date: *18.09.24*

# **MAURICE JAGGER CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# MAURICE JAGGER CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MAURICE JAGGER CENTRE

---

I report to the trustees on my examination of the financial statements of Maurice Jagger Centre (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**BK Plus Limited**

52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW  
England

*BK Plus Limited*

Dated: *19 September 2024*

# MAURICE JAGGER CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	112,917	47,760
Charitable activities	4	44,543	48,637
Investments	5	1,368	220
<b>Total income</b>		<u>158,828</u>	<u>96,617</u>
<b>Expenditure on:</b>			
Charitable activities	6	118,535	96,601
<b>Total expenditure</b>		<u>118,535</u>	<u>96,601</u>
Net gains/(losses) on investments	10	<u>38,420</u>	<u>(22,763)</u>
<b>Net income/(expenditure) and movement in funds</b>		78,713	(22,747)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>763,893</u>	<u>786,640</u>
<b>Fund balances at 31 March 2024</b>		<u>842,606</u>	<u>763,893</u>


# MAURICE JAGGER CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	12		302,264		258,411
Investments	13		398,882		364,130
			<u>701,146</u>		<u>622,541</u>
<b>Current assets</b>					
Debtors	14	5,449		4,354	
Cash at bank and in hand		139,116		139,927	
		<u>144,565</u>		<u>144,281</u>	
<b>Creditors: amounts falling due within one year</b>	15	(3,105)		(2,929)	
<b>Net current assets</b>			<u>141,460</u>		<u>141,352</u>
<b>Total assets less current liabilities</b>			<u>842,606</u>		<u>763,893</u>
<b>Net assets excluding pension liability</b>			<u>842,606</u>		<u>763,893</u>
			<u><u>842,606</u></u>		<u><u>763,893</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>842,606</u>		<u>763,893</u>
			<u>842,606</u>		<u>763,893</u>

The financial statements were approved by the trustees on .....

*Margaret A Mattingley*  
Margaret Mattingley (Chair)   
Trustee

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

#### Charity information

Maurice Jagger Centre is a registered charity, number 511088, registered in England and Wales with the Charity Commission.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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

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

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 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 property and garage	not provided
Fixtures and fittings	20% reducing balance
Computers	33% on cost
Minibuses	20% reducing balance

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.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

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

#### 1.10 Financial instruments

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

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

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

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

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

#### 1.11 Employee benefits

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

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	112,014	46,915
Grants	903	845
	<u>112,917</u>	<u>47,760</u>
<b>Grants receivable for core activities</b>		
Bus Service Operators Grants	403	345
Ward Forum	500	500
	<u>903</u>	<u>845</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Centre activities</b>		
Bazaars, autumn fayre etc	5,251	4,955
Sale of goods	6,918	7,121
Transport donations	7,895	9,050
Luncheon club	24,335	22,265
	<u>44,399</u>	<u>43,391</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,368	220
Other fixed asset invest - FII	144	5,246
	<u>1,512</u>	<u>5,466</u>

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on charitable activities

	Centre activities 2024 £	Centre activities 2023 £
<b>Direct costs</b>		
Staff costs	46,284	42,248
Depreciation and impairment	15,301	9,568
Premises costs	23,993	13,661
Office costs	1,408	1,196
Staff/volunteer costs	600	75
Professional fees	1,594	3,757
Motor/travel costs	7,866	7,937
Other costs	3,802	551
Advertising and sponsorship	560	1,366
40th Anniversary costs	-	1,465
Luncheon club expenses	14,799	12,349
	<u>116,207</u>	<u>94,173</u>
<b>Share of support and governance costs (see note )</b>		
Support	2,328	2,218
Governance	-	210
	<u>118,535</u>	<u>96,601</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>118,535</u>	<u>96,601</u>

### 7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>15,301</u>	<u>9,568</u>

### 8 Trustees

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Caretaker	1	1
Administration	2	2
Cooking	1	1
Total	<u>4</u>	<u>4</u>

### Employment costs

	2024 £	2023 £
Wages and salaries	<u>46,284</u>	<u>42,248</u>

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

### 10 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Sale of investments	<u>38,420</u>	<u>(22,763)</u>

### 11 Taxation

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

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 12 Tangible fixed assets

	Freehold property and garage £	Fixtures and fittings £	Computers £	Minibuses £	Total £
<b>Cost</b>					
At 1 April 2023	209,883	107,396	3,708	69,923	390,910
Additions	-	57,978	1,175	-	59,153
At 31 March 2024	209,883	165,374	4,883	69,923	450,063
<b>Depreciation and impairment</b>					
At 1 April 2023	-	63,944	3,678	64,876	132,498
Depreciation charged in the year	-	13,874	418	1,009	15,301
At 31 March 2024	-	77,818	4,096	65,885	147,799
<b>Carrying amount</b>					
At 31 March 2024	209,883	87,556	787	4,038	302,264
At 31 March 2023	209,883	43,452	30	5,046	258,411

### 13 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2023	364,130
Valuation changes	34,866
At 31 March 2024	398,996
<b>Carrying amount</b>	
At 31 March 2024	398,996
At 31 March 2023	364,130

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	1,883	1,250
Prepayments and accrued income	3,566	3,104
	5,449	4,354

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

	2024 £	2023 £
Other taxation and social security	299	296
Accruals and deferred income	2,806	2,633
	<u>3,105</u>	<u>2,929</u>

## MAURICE JAGGER CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 16 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 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General fund	461,705	80,297	(118,535)	47,153	-	470,620
Designated fund: Minibuses	87,063	78,531	-	12,000	-	177,594
Designated fund: Property Renovations	180,000	-	-	(59,153)	-	120,847
Revaluation reserve	35,125	-	-	-	38,420	73,545
	<u>763,893</u>	<u>158,828</u>	<u>(118,535)</u>	<u>-</u>	<u>38,420</u>	<u>842,606</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31 March 2023 £</b>
General fund	464,064	93,291	(95,136)	(514)	-	461,705
Designated fund : Minibuses	75,083	-	-	12,000	-	87,063
Designated fund : Property Renovations	180,000	-	-	-	-	180,000
Designated fund: 40th Anniversary	9,625	3,326	(1,465)	(11,486)	-	-
Revaluation reserve	57,888	-	-	-	(22,763)	35,125
	<u>786,640</u>	<u>96,617</u>	<u>(96,601)</u>	<u>-</u>	<u>(22,763)</u>	<u>763,893</u>

# MAURICE JAGGER CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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### 17 Related party transactions

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

**THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE**

England & Wales - Charity number 511088

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2023  
for  
THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Contents of the Financial Statements  
for the Year Ended 31st March 2023**

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**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. 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 activities**

The objects of the charity are to promote the welfare of the aged, handicapped and disabled in any manner which now is or hereafter may be deemed by law to be charitable. By providing and maintaining a day centre for the purpose of recreation and other leisure time occupations in the interest of social welfare, and with the object of improving their conditions to life.

**Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities.

The Trustees consider the activities of the Centre to be of a public benefit, and in particular in providing a place for the disabled, handicapped, elderly and those suffering from dementia, or in need of support for various illnesses.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2023**

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**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

I am pleased to report that the Centre has gone from strength to strength during the year and have put Covid behind us, providing our clients with recreation and leisure time occupations, and continue to improve the quality of life. Most of our groups are full and those who are still low on numbers are being supported. We have introduced some new groups where we had available space.

Transport has been provided by both our buses. We had the extension to one of our garages, to accommodate a new mini bus which I mentioned last year as buses are being built slightly wider and longer. We have continued to put money aside for a new bus and we are hoping to purchase within the next two years.

As stated last year the Concert at the Halifax Victoria Theatre was the beginning of the 40th Anniversary Year. We continued through the year with a variety of different events. In April we had an Open Day for all groups to show the public what was available at the Centre. In June we had a fair with various stalls, it gave our supporters the chance to have lunch or a drink and a cake. Later in the year we had an afternoon tea presented in the old traditional style. Our technology allowed us to have a film show on a Saturday afternoon. We finished the year with a cookery demonstration and a workshop to learn how to make a wreath for Christmas. All our events were well attended. Alison our Senior Administrator and Tracey along with Chris our Caretaker have worked hard dealing with our administration and care of the building. Susan our Cook has been invaluable in supporting the special events in addition to her normal lunch club duties.

We celebrated the Queen's Platinum Jubilee by decorating the Centre, and put on a special 3 course lunch on 2 separate days to give our clients the opportunity to celebrate with friends, our toast to the Queen was given by two of our members who had served in the armed forces.

Our plans for the coming year have been determined by the fact that our gas cooker and cooker hood do not comply with the Health and Safety regulations. The Trustees have approached a number of companies to give us quotes to redesign the kitchen since it was installed back in 1982 when the Centre opened. The kitchen remodel work is planned for July 2023.

Finally, the Trustees and all involved with the Centre were delighted that the Maurice Jagger Centre was nominated for and won the Charity of the Year category of the Calderdale Community Spirit Awards for 2022, making a wonderful end to our 40th Anniversary year.

**FINANCIAL REVIEW**

**Financial position**

The charity had income for the year of £96,617 (2022: £118,547), income has decreased from 2022, due to a higher level of grants and donations received in 2022.

The charity had expenditure for the year totalling £96,602 (2022: £94,367), with costs in the year of £1,465 relating to the 40th Anniversary celebrations, grants of £210 made to Young at Heart.

The charity's investment assets showed net losses in the year of £22,763 (2022: £8,188 gain).

The charity had unrestricted funds to carry forward of £763,892 (2022: £786,640) at 31 March 2023.

**Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and have concluded the majority of the centre's funds should be placed on deposit with reputable banks, whilst also utilising balanced investment products to increase investment income.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

The trustees are aware of the fortunate position of the charity in having a significant level of resources and are aware of their responsibilities under the SORP to hold justifiable level of reserves.

The trustees have considered this matter and conclude that due to the voluntary nature of all its income, they are at risk on incurring deficits on a recurring basis. However they are aware that the current reserves of £763,892 are in excess of that required to ensure the continuation of the Centre's activities in the short term. Accordingly the trustees are looking at ways to utilise the reserves held, in a way that advances the charitable objectives, by creating designated funds for planned expenditure.

The trustees chose to designate £6,000 a year, towards the purchase of a new mini bus. At 31 March 2021 the trustees have chosen to increase the annual designation to £12,000 and this fund now totals £60,000 at 31 March 2023. Added to this the trustees have also chosen to designate a legacy of £27,063 received from the late Donald Short in the 2019/20 year, towards the purchase of a minibus, it is the intention of the trustees that this new minibus will have the name of Donald Short inscribed on it. The total designated funds for minibuses therefore total £87,063.

The trustees have chosen to designate funds toward the property renovation fund for the garage renovations, and also a further £50,000 for the kitchen revamp being planned, this fund totalled £180,000 at 31 March 2022. During this year the garage renovations have been completed, and so part of the designated fund can be released. The trustees are planning to update the kitchen within the Centre in 2023/24 and this cost, coupled with plans to further develop the site require the designated fund to remain at £180,000 and not be reduced in the year.

At 31 March 2019 the trustees established a new designated fund towards the costs of celebrating the 40th anniversary of the Centre. The balance brought forward from 31 March 2022 was £9,625, with further donations and in the year, the balance of this fund can be released in the year.

The trustees consider, that with careful maintenance of the reserves of the charity, there will be sufficient resources to ensure a consistent quality of service delivery to the elderly and disabled of Calderdale for many more years to come.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure, governance and management**

The charity was registered with the Charity Commission on 20 February 1981 and is governed by its constitution adopted 26 January 1981, and as amended 3 December 1981 and 29 June 1998.

**Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

**Organisational structure**

The trustees meet at regular intervals to discuss, review and deal with ongoing affairs of the Centre. The trustees are appointed and provided with training by the existing trustees.

The day to day running and care for the Centre is the responsibility of Christopher Peter the part-time caretaker.

The administration of the Centre is the responsibility of Alison Stevens, the part time senior administrator, a part time administrator, Tracey Poskitt, was appointed in November 2021, replacing Walter Scott who worked was employed until June 2021. The administrators are also responsible for all the users of the Centre who are key holders.

The cooking at the Centre is the responsibility of Susan Mitchell, the part time cook.

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Report of the Trustees  
for the Year Ended 31st March 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

511088

**Principal address**

Lister Street  
Winding Road  
Halifax  
West Yorkshire  
HX1 1UY

**Trustees**

Margaret Mattingley - Chair  
Jean Redford - Treasurer  
Michelle Wood - Lunch Club Manager  
Geoffrey Wright - Vice Chair  
Doreen Lloyd - Shop Manager  
David Greenwood  
Reneee Webster

**Independent Examiner**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Management committee**

Denise Tyas	-	Minute Secretary
Alison Stevens	-	Transport Manager
Tracey Poskitt	-	Group Representative

**Bankers**

Lloyds Bank PLC  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Report of the Trustees  
for the Year Ended 31st March 2023

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .....<sup>24/7/23</sup>..... and signed on its behalf by:

*Margaret A Mattingley*  
.....  
Margaret Mattingley - Trustee

**Independent Examiner's Report to the Trustees of  
The Maurice Jagger Centre for the  
Disabled and Elderly of Calderdale**

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**Independent examiner's report to the trustees of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale**

I report to the charity trustees on my examination of the accounts of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale (the Trust) for the year ended 31st March 2023.

**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.

Victoria Atkinson BA FCA

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

*Riley & Co Limited*

Date: 24 July 2023

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Statement of Financial Activities  
for the Year Ended 31st March 2023**

	Notes	31/3/23 Unrestricted funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	47,760	87,240
<b>Charitable activities</b>	5		
Centre activities		31,315	19,189
Other trading activities	3	12,076	9,018
Investment income	4	5,466	3,100
<b>Total</b>		<u>96,617</u>	<u>118,547</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	6		
Centre activities		<u>96,602</u>	<u>94,367</u>
Net gains/(losses) on investments		<u>(22,763)</u>	<u>8,188</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(22,748)</u>	<u>32,368</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		786,640	754,272
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>763,892</u></u>	<u><u>786,640</u></u>

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet  
31st March 2023**

	Notes	31/3/23 Unrestricted funds £	31/3/22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	258,411	224,834
Investments	12	364,130	385,404
		622,541	610,238
<b>CURRENT ASSETS</b>			
Debtors	13	4,353	4,229
Cash at bank and in hand		139,927	175,012
		144,280	179,241
<b>CREDITORS</b>			
Amounts falling due within one year	14	(2,929)	(2,839)
		141,351	176,402
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		763,892	786,640
<b>NET ASSETS</b>		763,892	786,640

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet - continued  
31st March 2023**

<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		461,704	464,064
Designated fund : Minibuses		87,063	75,063
Designated fund : Property Renovations		180,000	180,000
Designated Fund: 40th Anniversary		-	9,625
Revaluation reserve		35,125	57,888
		763,892	786,640
<b>TOTAL FUNDS</b>		763,892	786,640

The financial statements were approved by the Board of Trustees and authorised for issue on .....<sup>24/7/23</sup>..... and were signed on its behalf by:

*Jean Redford*  
.....  
Jean Redford - Trustee

*Margaret A Mattingley*  
.....  
Margaret Mattingley - Trustee

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements  
for the Year Ended 31st March 2023**

---

**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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Freehold property	- not provided
Garage	- not provided
Fixtures and fittings	- 20% on reducing balance
Minibuses	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets not depreciated are subject to an annual impairment review.

It is the policy of the charity to capitalise assets costing in excess of £500.

**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.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**2. DONATIONS AND LEGACIES**

	31/3/23	31/3/22
	£	£
Donations	46,915	80,291
Gift aid	-	1,251
Grants	845	5,698
	<u>47,760</u>	<u>87,240</u>

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Bus Service Operators Grant	345	-
Calderdale Metropolitan Borough Council	-	5,198
Ward Forum	500	500
	<u>845</u>	<u>5,698</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/23	31/3/22
	£	£
Bazaars, autumn fayre etc	4,955	4,273
Sale of goods	7,121	4,745
	<u>12,076</u>	<u>9,018</u>

**4. INVESTMENT INCOME**

	31/3/23	31/3/22
	£	£
Other fixed asset invest - FII	5,246	3,080
Deposit account interest	220	20
	<u>5,466</u>	<u>3,100</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31/3/23	31/3/22
		£	£
Transport donations	Centre activities	9,050	4,544
Luncheon club	Centre activities	22,265	14,645
		<u>31,315</u>	<u>19,189</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities (see note 7)	Support costs	Totals
	£	£	£	£
Centre activities	94,174	210	2,218	96,602
	<u>94,174</u>	<u>210</u>	<u>2,218</u>	<u>96,602</u>

**7. GRANTS PAYABLE**

	31/3/23	31/3/22
	£	£
Centre activities	210	5,000
	<u>210</u>	<u>5,000</u>

The total grants paid to institutions during the year was as follows:

	31/3/23	31/3/22
	£	£
Concert for the Young at Heart	-	5,000
MJC Social Support Scheme	210	-
	<u>210</u>	<u>5,000</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**9. STAFF COSTS**

	31/3/23	31/3/22
	£	£
Wages and salaries	42,248	36,044
	<u>42,248</u>	<u>36,044</u>

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Caretaker	1	1
Administration	2	2
Cooking	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	87,240
<b>Charitable activities</b>	
Centre activities	19,189
Other trading activities	9,018
Investment income	3,100
<b>Total</b>	<u>118,547</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Centre activities	<u>94,367</u>
Net gains on investments	<u>8,188</u>
<b>NET INCOME</b>	32,368
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	754,272

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
funds  
£  
786,640

**TOTAL FUNDS CARRIED FORWARD**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Garage £	Fixtures and fittings £
<b>COST</b>			
At 1st April 2022	153,034	14,941	106,159
Additions	-	41,907	1,237
	<u>153,034</u>	<u>56,848</u>	<u>107,396</u>
At 31st March 2023	<u>153,034</u>	<u>56,848</u>	<u>107,396</u>
<b>DEPRECIATION</b>			
At 1st April 2022	-	-	56,627
Charge for year	-	-	7,317
	<u>-</u>	<u>-</u>	<u>63,944</u>
At 31st March 2023	<u>-</u>	<u>-</u>	<u>63,944</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>153,034</u>	<u>56,848</u>	<u>43,452</u>
At 31st March 2022	<u>153,034</u>	<u>14,941</u>	<u>49,532</u>
	Ambulances £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2022	94,963	3,708	372,805
Additions	-	-	43,144
	<u>94,963</u>	<u>3,708</u>	<u>415,949</u>
At 31st March 2023	<u>94,963</u>	<u>3,708</u>	<u>415,949</u>
<b>DEPRECIATION</b>			
At 1st April 2022	88,655	2,689	147,971
Charge for year	1,261	989	9,567
	<u>89,916</u>	<u>3,678</u>	<u>157,538</u>
At 31st March 2023	<u>89,916</u>	<u>3,678</u>	<u>157,538</u>
<b>NET BOOK VALUE</b>			
At 31st March 2023	<u>5,047</u>	<u>30</u>	<u>258,411</u>
At 31st March 2022	<u>6,308</u>	<u>1,019</u>	<u>224,834</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1st April 2022	385,404
Additions	5,246
Revaluations	(22,763)
Investment management charges	(3,757)
	364,130
<b>NET BOOK VALUE</b>	
At 31st March 2023	364,130
At 31st March 2022	385,404

There were no investment assets outside the UK.

Cost or valuation at 31st March 2023 is represented by:

	Listed investments £
Valuation in 2022	385,404
Valuation in 2023	(21,274)
	364,130

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23 £	31/3/22 £
Accrued Income	1,250	1,251
Prepayments	3,103	2,978
	4,353	4,229

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23	31/3/22
	£	£
Social security and other taxes	296	430
Accruals and deferred income	2,633	2,409
	<u>2,929</u>	<u>2,839</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	464,064	(1,846)	(514)	461,704
Designated fund : Minibuses	75,063	-	12,000	87,063
Designated fund : Property Renovations	180,000	-	-	180,000
Designated Fund: 40th Anniversary	9,625	1,861	(11,486)	-
Revaluation reserve	57,888	(22,763)	-	35,125
	<u>786,640</u>	<u>(22,748)</u>	<u>-</u>	<u>763,892</u>
<b>TOTAL FUNDS</b>	<u>786,640</u>	<u>(22,748)</u>	<u>-</u>	<u>763,892</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	93,291	(95,137)	-	(1,846)
Designated Fund: 40th Anniversary	3,326	(1,465)	-	1,861
Revaluation reserve	-	-	(22,763)	(22,763)
	<u>96,617</u>	<u>(96,602)</u>	<u>(22,763)</u>	<u>(22,748)</u>
<b>TOTAL FUNDS</b>	<u>96,617</u>	<u>(96,602)</u>	<u>(22,763)</u>	<u>(22,748)</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	516,495	34,569	(87,000)	464,064
Designated fund : Minibuses	63,063	-	12,000	75,063
Designated fund : Property Renovations	110,000	-	70,000	180,000
Designated Fund: 40th Anniversary	15,000	(10,375)	5,000	9,625
Revaluation reserve	49,714	8,174	-	57,888
	<u>754,272</u>	<u>32,368</u>	<u>-</u>	<u>786,640</u>
<b>TOTAL FUNDS</b>	<u><u>754,272</u></u>	<u><u>32,368</u></u>	<u><u>-</u></u>	<u><u>786,640</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	118,548	(83,992)	13	34,569
Designated Fund: 40th Anniversary	-	(10,375)	-	(10,375)
Revaluation reserve	(1)	-	8,175	8,174
	<u>118,547</u>	<u>(94,367)</u>	<u>8,188</u>	<u>32,368</u>
<b>TOTAL FUNDS</b>	<u><u>118,547</u></u>	<u><u>(94,367)</u></u>	<u><u>8,188</u></u>	<u><u>32,368</u></u>

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	516,495	32,723	(87,514)	461,704
Designated fund : Minibuses	63,063	-	24,000	87,063
Designated fund : Property Renovations	110,000	-	70,000	180,000
Designated Fund: 40th Anniversary	15,000	(8,514)	(6,486)	-
Revaluation reserve	49,714	(14,589)	-	35,125
	<u>754,272</u>	<u>9,620</u>	<u>-</u>	<u>763,892</u>
<b>TOTAL FUNDS</b>	<u><u>754,272</u></u>	<u><u>9,620</u></u>	<u><u>-</u></u>	<u><u>763,892</u></u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**15. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	211,839	(179,129)	13	32,723
Designated Fund: 40th Anniversary	3,326	(11,840)	-	(8,514)
Revaluation reserve	(1)	-	(14,588)	(14,589)
	<u>215,164</u>	<u>(190,969)</u>	<u>(14,575)</u>	<u>9,620</u>
<b>TOTAL FUNDS</b>	<u>215,164</u>	<u>(190,969)</u>	<u>(14,575)</u>	<u>9,620</u>

**Designated funds:**

The designated funds represent monies designated by the trustees for specific future financial commitments.

The mini bus fund relates to a planned provision of £12,000 per year being put aside totalling £60,000, for the eventual replacement of the Centre's minibus. In a prior year, £27,063 was received via a legacy, which has also been designated towards a new minibus. To account for the total designated fund for minibuses of £75,063.

The property renovations fund relates to reserves ringfenced at 31 March 2019, and carried forward, for property renovations, this is added to each year and now totals £180,000. This includes a property renovation fund of £110,000 and also £70,000 for kitchen renovations which are due to commence in July 2023.

The 40th Anniversary fund relates to a provision of £5,000 per year, from 2019 to 2022, to cover the costs of activities to celebrate the Centre's anniversary in March 2022. The celebrations have concluded during the year and the fund balance has now been released back to general funds.

**Revaluation reserve:**

The revaluation reserve represents the accumulated unrealised movements on the charity's fixed asset investments each year.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

**17. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	46,915	80,291
Gift aid	-	1,251
Grants	845	5,698
	<u>47,760</u>	<u>87,240</u>
<b>Other trading activities</b>		
Bazaars, autumn fayre etc	4,955	4,273
Sale of goods	7,121	4,745
	<u>12,076</u>	<u>9,018</u>
<b>Investment income</b>		
Other fixed asset invest - FII	5,246	3,080
Deposit account interest	220	20
	<u>5,466</u>	<u>3,100</u>
<b>Charitable activities</b>		
Transport donations	9,050	4,544
Luncheon club	22,265	14,645
	<u>31,315</u>	<u>19,189</u>
<b>Total incoming resources</b>	<u>96,617</u>	<u>118,547</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	42,248	36,044
Rates and water	728	592
Insurance	1,085	1,319
Light and heat	3,582	3,315
Telephone	783	733
Postage and stationery	413	348
Luncheon club expenses	12,349	6,871
Sundries	551	1,571
Repairs and maintenance	7,789	6,841
Equipment maintenance	478	492
Carried forward	70,006	58,126

This page does not form part of the statutory financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
<b>Charitable activities</b>		
Brought forward	70,006	58,126
Training	75	-
Advertising and sponsorship	1,366	40
Investment management fees	3,757	3,841
Motor expenses - Fuel	2,642	1,323
Motor expenses - Insurance	2,920	2,887
Motor expenses - Repairs	2,375	1,462
Motor expenses -Transport hire	-	675
40th Anniversary costs	1,465	5,375
Professional fees	-	3,851
Fixtures and fittings	7,317	7,205
Depreciation of motor vehicles	1,262	1,577
Computer equipment	989	989
Grants to institutions	210	5,000
	<u>94,384</u>	<u>92,351</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,218	2,016
	<u>96,602</u>	<u>94,367</u>
Total resources expended		
<b>Net income</b>	<u>15</u>	<u>24,180</u>

This page does not form part of the statutory financial statements

**THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE**

England & Wales - Charity number 511088

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2022  
for  
THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Contents of the Financial Statements  
for the Year Ended 31st March 2022**

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**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. 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 activities**

The objects of the charity are to promote the welfare of the aged, handicapped and disabled in any manner which now is or hereafter may be deemed by law to be charitable. By providing and maintaining a day centre for the purpose of recreation and other leisure time occupations in the interest of social welfare, and with the object of improving their conditions to life.

**Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities.

The Trustees consider the activities of the Centre to be of a public benefit, and in particular in providing a place for the disabled, handicapped, elderly and those suffering from dementia, or in need of support for various illnesses.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

As stated in my report for March 2021 because the Centre was closed due to Covid 19 we delivered a hot meal to our users and this continued in full until the gradual opening on 19 May 2021, after restrictions were lifted. This opening allowed for a maximum of 24 people in each session. Those users who were not able to return immediately were able to have a meal delivered, but this was a smaller group. All the necessary risk assessments for users were in place, ensuring social distancing, as mentioned last year. We also purchased screens to be put on each table of 4, in order to ensure the safety of our luncheon club members whilst eating, as well as for other users. The limit of 24 at any one session gave groups the opportunity to return on a gradual basis, circa 7 from May/June, as volunteers and members felt confident to do, however, the majority did not return until early 2022.

Transport was provided by both our buses but this was limited to six persons on each bus. It was necessary to hire an additional bus, in order to bring in extra members for the first six weeks. We have continued to put aside money for a new bus, but a purchase has not been possible. There is a shortage of vehicles and no guarantee of price or delivery date. It will not be possible to purchase a new bus until the garage extension is complete. This will give us more time and availability with perhaps the option of an electric vehicle. We have continued to put aside money for a new bus, which along with the legacy left to us, will be used in the next couple of years provided the availability of new vehicles improves.

Although we were not open until May 2021, we went ahead with the plans we had previously made for our kitchen improvements, replacing work surfaces with stainless steel, and the addition of a hot food cabinet. We had plans drawn up for an extension to one of our garages as new mini buses are being built slightly wider and higher. These plans have been passed by the local authority ready for commencing the project in the coming year.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2022**

---

Alison our senior administrator and Chris our caretaker have worked through the closure dealing with all our administration and care of the building. In March 2021 we appointed Walter to join to help the increasing administration ready for the coming year, but Walter resigned after a short time in June 2021. It was not until October that we were able to appoint Tracey.

In March 2022 for our celebration of our 40th Anniversary year we held a Concert at the Halifax Victoria Theatre sponsored by us for the people of Calderdale. This was a well organized event, but a massive task for transport to ensure people were escorted to and from the theatre, with various modes of transport and numerous volunteers on the night. This was enjoyed by all, and we are continuing to celebrate with a variety of different events organized throughout 2022.

This year has been very challenging due to various reasons, a small number in each session and in some cases some groups who did not open till January 2022. This resulted in less income, but because we have always been prudent with our finances, we have been able to help some groups who have been operating on low numbers. We are looking forward to increasing our numbers in the coming year, and providing our clients with recreation and leisure time occupations, and improving their conditions to life after Covid.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity had income for the year of £118,547 (2021: £41,763), income has increased from 2021, largely due to the receipt of a sizeable legacy of £44,476 in April 2021.

The charity had expenditure for the year totalling £90,516 (2021: £61,512), with costs in the year of £5,375 relating to the 40th Anniversary celebrations, grants of £5,000 made to Young at Heart and increased wages costs.

The charity's investment assets showed net gains in the year of £8,188 (2021: £45,855).

The charity had unrestricted funds to carry forward of £790,491 (2021: £754,272) at 31 March 2022.

##### **Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and have concluded the majority of the centre's funds should be placed on deposit with reputable banks, whilst also utilising balanced investment products to increase investment income.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**FINANCIAL REVIEW**

**Reserves policy**

The trustees are aware of the fortunate position of the charity in having a significant level of resources and are aware of their responsibilities under the SORP to hold justifiable level of reserves.

The trustees have considered this matter and conclude that due to the voluntary nature of all its income, they are at risk on incurring deficits on a recurring basis. However they are aware that the current reserves of £790,491 are in excess of that required to ensure the continuation of the Centre's activities in the short term. Accordingly the trustees are looking at ways to utilise the reserves held, in a way that advances the charitable objectives, by creating designated funds for planned expenditure.

The trustees chose to designate £6,000 a year, towards the purchase of a new mini bus. At 31 March 2021 the trustees have chosen to increase the annual designation to £12,000 and this fund now totals £48,000 at 31 March 2022.

The trustees have also chosen to designate a legacy of £27,063 received from the late Donald Short in the 2019/20 year, towards the purchase of a minibus, it is the intention of the trustees that this new minibus will have the name of Donald Short inscribed on it.

The trustees have chosen to designate an additional £20,000 toward the property renovation fund for the garage renovations, and also a further £50,000 for the kitchen revamp being planned, this fund now totals £180,000.

At 31 March 2019 the trustees established a new designated fund of £5,000, to be increased by £5,000 each year, towards the costs of celebrating the 40th anniversary of the Centre in March 2022. This fund is £15,000 at 31 March 2021, and with the addition of £5,000 next year will total £20,000 at 31 March 2022. Costs of £10,375 have been incurred in the year, leaving a balance of £9,625.

The trustees consider, that with careful maintenance of the reserves of the charity, there will be sufficient resources to ensure a consistent quality of service delivery to the elderly and disabled of Calderdale for many more years to come.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure, governance and management**

The charity was registered with the Charity Commission on 20 February 1981 and is governed by its constitution adopted 26 January 1981, and as amended 3 December 1981 and 29 June 1998.

**Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

**Organisational structure**

The trustees meet at regular intervals to discuss, review and deal with ongoing affairs of the Centre. The trustees are appointed and provided with training by the existing trustees.

The day to day running and care for the Centre is the responsibility of Christopher Peter the part-time caretaker.

The administration of the Centre is the responsibility of Alison Stevens, the part time senior administrator, a part time administrator, Tracey Poskitt, was appointed in November 2021, replacing Walter Scott who worked was employed until June 2021. The administrators are also responsible for all the users of the Centre who are key holders.

The cooking at the Centre is the responsibility of Susan Mitchell, the part time cook.

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Report of the Trustees  
for the Year Ended 31st March 2022

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

511088

**Principal address**

Lister Street  
Winding Road  
Halifax  
West Yorkshire  
HX1 1UY

**Trustees**

Margaret Mattingley - Chair  
Jean Redford - Treasurer  
Michelle Wood - Lunch Club Manager  
Geoffrey Wright - Vice Chair  
Doreen Lloyd - Shop Manager  
Joyce Fearnley (resigned 9/2/22)  
David Greenwood (appointed 17/1/22)  
Reneee Webster (appointed 17/1/22)

**Independent Examiner**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Management committee**

Denise Tyas	-	Minute Secretary
Alison Stevens	-	Transport Manager
Tracey Poskitt	-	Group Representative

**Bankers**

Lloyds Bank PLC  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Report of the Trustees  
for the Year Ended 31st March 2022

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..... 24/8/22 ..... and signed on its behalf by:

  
.....  
Margaret Mattingley - Trustee

**Independent Examiner's Report to the Trustees of  
The Maurice Jagger Centre for the  
Disabled and Elderly of Calderdale**

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**Independent examiner's report to the trustees of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale**

I report to the charity trustees on my examination of the accounts of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale (the Trust) for the year ended 31st March 2022.

**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.

Victoria Atkinson BA FCA  
Institute of Chartered Accountants of England and Wales  
Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW



Date: 13 September 2022

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Statement of Financial Activities  
for the Year Ended 31st March 2022**

	Notes	31/3/22 Unrestricted funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	87,240	38,167
<b>Charitable activities</b>	5		
Centre activities		19,189	2,169
Other trading activities	3	9,018	812
Investment income	4	3,100	615
<b>Total</b>		<u>118,547</u>	<u>41,763</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	6		
Centre activities		90,516	61,512
Net gains on investments		<u>8,188</u>	<u>45,855</u>
<b>NET INCOME</b>		36,219	26,106
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		754,272	728,166
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>790,491</u></u>	<u><u>754,272</u></u>

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet  
31st March 2022**

	Notes	31/3/22 Unrestricted funds £	31/3/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	224,834	232,306
Investments	12	385,404	277,978
		<u>610,238</u>	<u>510,284</u>
<b>CURRENT ASSETS</b>			
Debtors	13	4,229	5,294
Cash at bank and in hand		175,012	241,234
		<u>179,241</u>	<u>246,528</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(2,839)	(2,540)
		<u>176,402</u>	<u>243,988</u>
<b>NET CURRENT ASSETS</b>			
		<u>786,640</u>	<u>754,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>786,640</u>	<u>754,272</u>
<b>NET ASSETS</b>			
		<u><u>786,640</u></u>	<u><u>754,272</u></u>

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet - continued  
31st March 2022**

<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		464,064	516,495
Designated fund : Minibuses		75,063	63,063
Designated fund : Property Renovations		180,000	110,000
Designated Fund: 40th Anniversary		9,625	15,000
Revaluation reserve		57,888	49,714
		786,640	754,272
<b>TOTAL FUNDS</b>		786,640	754,272

The financial statements were approved by the Board of Trustees and authorised for issue on 24/8/22 and were signed on its behalf by:

  
 .....  
 Jean Redford - Trustee

  
 .....  
 Margaret Mattingley - Trustee

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements  
for the Year Ended 31st March 2022**

---

**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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Freehold property	- not provided
Garage	- not provided
Fixtures and fittings	- 20% on reducing balance
Ambulances	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets not depreciated are subject to an annual impairment review.

It is the policy of the charity to capitalise assets costing in excess of £500.

**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.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**2. DONATIONS AND LEGACIES**

	31/3/22	31/3/21
	£	£
Donations	80,291	16,271
Gift aid	1,251	-
Grants	5,698	21,896
	<u>87,240</u>	<u>38,167</u>

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Bus Service Operators Grant	-	114
Calderdale Metropolitan Borough Council	5,198	20,673
Job Retention Scheme	-	1,109
Ward Forum	500	-
	<u>5,698</u>	<u>21,896</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/22	31/3/21
	£	£
Bazaars, autumn fayre etc	4,273	440
Sale of goods	4,745	372
	<u>9,018</u>	<u>812</u>

**4. INVESTMENT INCOME**

	31/3/22	31/3/21
	£	£
Other fixed asset invest - FII	3,080	-
Deposit account interest	20	615
	<u>3,100</u>	<u>615</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity		31/3/22 £	31/3/21 £
Transport donations	Centre activities		4,544	-
Luncheon club	Centre activities		14,645	2,169
			<u>19,189</u>	<u>2,169</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs £	Totals £
Centre activities	83,500	5,000	2,016	90,516
	<u>83,500</u>	<u>5,000</u>	<u>2,016</u>	<u>90,516</u>

**7. GRANTS PAYABLE**

	31/3/22 £	31/3/21 £
Centre activities	5,000	-
	<u>5,000</u>	<u>-</u>

The total grants paid to institutions during the year was as follows:

	31/3/22 £	31/3/21 £
Concert for the Young at Heart	5,000	-
	<u>5,000</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

During the financial year, the charity paid £296 for trustee indemnity insurance.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**9. STAFF COSTS**

	31/3/22	31/3/21
	£	£
Wages and salaries	36,044	23,145
	<u>36,044</u>	<u>23,145</u>
	<u><u>36,044</u></u>	<u><u>23,145</u></u>

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Caretaker	1	1
Administration	2	1
Cooking	1	1
	<u>4</u>	<u>3</u>
	<u><u>4</u></u>	<u><u>3</u></u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	38,167
<b>Charitable activities</b>	
Centre activities	2,169
Other trading activities	812
Investment income	615
<b>Total</b>	<u>41,763</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Centre activities	61,512
Net gains on investments	45,855
<b>NET INCOME</b>	<u>26,106</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	728,166

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
funds  
£

**TOTAL FUNDS CARRIED FORWARD**

754,272

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Garage £	Fixtures and fittings £
<b>COST</b>			
At 1st April 2021	153,034	14,941	103,858
Additions	-	-	2,301
	<u>153,034</u>	<u>14,941</u>	<u>106,159</u>
At 31st March 2022	153,034	14,941	106,159
	<u>153,034</u>	<u>14,941</u>	<u>106,159</u>
<b>DEPRECIATION</b>			
At 1st April 2021	-	-	49,421
Charge for year	-	-	7,206
	<u>-</u>	<u>-</u>	<u>56,627</u>
At 31st March 2022	-	-	56,627
	<u>-</u>	<u>-</u>	<u>56,627</u>
<b>NET BOOK VALUE</b>			
At 31st March 2022	<u>153,034</u>	<u>14,941</u>	<u>49,532</u>
At 31st March 2021	<u>153,034</u>	<u>14,941</u>	<u>54,437</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**11. TANGIBLE FIXED ASSETS - continued**

	Ambulances £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2021	94,963	3,708	370,504
Additions	-	-	2,301
	<hr/>	<hr/>	<hr/>
At 31st March 2022	94,963	3,708	372,805
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1st April 2021	87,077	1,700	138,198
Charge for year	1,578	989	9,773
	<hr/>	<hr/>	<hr/>
At 31st March 2022	88,655	2,689	147,971
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31st March 2022	6,308	1,019	224,834
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st March 2021	7,886	2,008	232,306
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1st April 2021	277,978
Additions	99,238
Revaluations	8,188
	<hr/>
At 31st March 2022	385,404
	<hr/>
<b>NET BOOK VALUE</b>	
At 31st March 2022	385,404
	<hr/> <hr/>
At 31st March 2021	277,978
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31st March 2022 is represented by:

	Listed investments £
Valuation in 2022	385,404
	<hr/> <hr/>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22	31/3/21
	£	£
Accrued Income	1,251	1,824
Prepayments	2,978	3,470
	<u>4,229</u>	<u>5,294</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22	31/3/21
	£	£
Social security and other taxes	430	243
Accruals and deferred income	2,409	-
Accrued expenses	-	2,297
	<u>2,839</u>	<u>2,540</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	516,495	34,569	(87,000)	464,064
Designated fund : Minibuses	63,063	-	12,000	75,063
Designated fund : Property Renovations	110,000	-	70,000	180,000
Designated Fund: 40th Anniversary	15,000	(10,375)	5,000	9,625
Revaluation reserve	49,714	8,174	-	57,888
	<u>754,272</u>	<u>32,368</u>	<u>-</u>	<u>786,640</u>
<b>TOTAL FUNDS</b>	<u>754,272</u>	<u>32,368</u>	<u>-</u>	<u>786,640</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	118,548	(83,992)	13	34,569
Designated Fund: 40th Anniversary	-	(10,375)	-	(10,375)
Revaluation reserve	(1)	-	8,175	8,174
	<u>118,547</u>	<u>(94,367)</u>	<u>8,188</u>	<u>32,368</u>
<b>TOTAL FUNDS</b>	<u><u>118,547</u></u>	<u><u>(94,367)</u></u>	<u><u>8,188</u></u>	<u><u>32,368</u></u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	573,244	(19,749)	(37,000)	516,495
Designated fund : Minibuses	51,063	-	12,000	63,063
Designated fund : Property Renovations	90,000	-	20,000	110,000
Designated Fund: 40th Anniversary	10,000	-	5,000	15,000
Revaluation reserve	3,859	45,855	-	49,714
	<u>728,166</u>	<u>26,106</u>	<u>-</u>	<u>754,272</u>
<b>TOTAL FUNDS</b>	<u><u>728,166</u></u>	<u><u>26,106</u></u>	<u><u>-</u></u>	<u><u>754,272</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	41,763	(61,512)	-	(19,749)
Revaluation reserve	-	-	45,855	45,855
	<u>41,763</u>	<u>(61,512)</u>	<u>45,855</u>	<u>26,106</u>
<b>TOTAL FUNDS</b>	<u><u>41,763</u></u>	<u><u>(61,512)</u></u>	<u><u>45,855</u></u>	<u><u>26,106</u></u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	573,244	14,820	(124,000)	464,064
Designated fund : Minibuses	51,063	-	24,000	75,063
Designated fund : Property Renovations	90,000	-	90,000	180,000
Designated Fund: 40th Anniversary	10,000	(10,375)	10,000	9,625
Revaluation reserve	3,859	54,029	-	57,888
	<u>728,166</u>	<u>58,474</u>	<u>-</u>	<u>786,640</u>
<b>TOTAL FUNDS</b>	<u>728,166</u>	<u>58,474</u>	<u>-</u>	<u>786,640</u>

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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	160,311	(145,504)	13	14,820
Designated Fund: 40th Anniversary	-	(10,375)	-	(10,375)
Revaluation reserve	(1)	-	54,030	54,029
	<u>160,310</u>	<u>(155,879)</u>	<u>54,043</u>	<u>58,474</u>
<b>TOTAL FUNDS</b>	<u>160,310</u>	<u>(155,879)</u>	<u>54,043</u>	<u>58,474</u>

**Designated funds:**

The designated funds represent monies designated by the trustees for specific future financial commitments.

The mini bus fund relates to a planned provision of £12,000 per year being put aside totalling £48,000, for the eventual replacement of the Centre's minibus.

In previous years, £27,063 was received via a legacy, which has been designated towards a new minibus.

The property renovations fund relates to reserves ringfenced at 31 March 2019, and carried forward, for property renovations, this is added to each year and now totals £130,000.

The 40th Anniversary fund relates to a provision of £5,000 per year, from 2019 to 2022, to cover the costs of activities to celebrate the Centre's anniversary in March 2022.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

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**15. MOVEMENT IN FUNDS - continued**

**Revaluation reserve:**

The revaluation reserve represents the accumulated unrealised movements on the charity's fixed asset investments each year.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**17. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022**

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	80,291	16,271
Gift aid	1,251	-
Grants	5,698	21,896
	<u>87,240</u>	<u>38,167</u>
<b>Other trading activities</b>		
Bazaars, autumn fayre etc	4,273	440
Sale of goods	4,745	372
	<u>9,018</u>	<u>812</u>
<b>Investment income</b>		
Other fixed asset invest - FII	3,080	-
Deposit account interest	20	615
	<u>3,100</u>	<u>615</u>
<b>Charitable activities</b>		
Transport donations	4,544	-
Luncheon club	14,645	2,169
	<u>19,189</u>	<u>2,169</u>
<b>Total incoming resources</b>	<b>118,547</b>	<b>41,763</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	36,044	23,145
Rates and water	592	471
Insurance	1,319	1,414
Light and heat	3,315	2,075
Telephone	733	750
Postage and stationery	348	397
Luncheon club expenses	6,871	7,605
Carried forward	49,222	35,857

This page does not form part of the statutory financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2022**

	31/3/22 £	31/3/21 £
<b>Charitable activities</b>		
Brought forward	49,222	35,857
Sundries	1,571	60
Repairs and maintenance	6,841	3,352
Equipment maintenance	492	150
Advertising	40	-
Investment management fees	3,841	4,883
Volunteer expenses	-	100
Covid 19 costs	-	1,037
Motor expenses - Fuel	1,323	113
Motor expenses - Insurance	2,887	3,119
Motor expenses - Repairs	1,462	256
Motor expenses -Transport hire	675	-
Computer expenses	-	35
Music licence	-	804
40th Anniversary costs	5,375	-
Fixtures and fittings	7,205	6,817
Depreciation of motor vehicles	1,577	1,971
Computer equipment	989	996
Grants to institutions	5,000	-
	<u>88,500</u>	<u>59,550</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,016	1,962
Total resources expended	<u>90,516</u>	<u>61,512</u>
<b>Net income/(expenditure)</b>	<u><u>28,031</u></u>	<u><u>(19,749)</u></u>

This page does not form part of the statutory financial statements

THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE

SUMMARY OF DONATIONS RECEIVED

YEAR ENDED 31 MARCH 2022

<u>DONOR</u>	<u>£</u>
Amazon	11
C Sweeney	185
Calder Family History	253
Calder Quilters	351
Calderdale German Circle	306
Caroline Watson	50
Collection Boxes	136
Ellen Metcalfe	10
Fabricology	862
Flower Arranging	225
Frank Bird	21
G Maden	20
Ganden Centre	20
Halifax Aachen Society	212
Halifax Film Society	35
Halifax Sands	420
Halifax Society for the Blind	1,037
Halifax Wine Circle	350
Harry Bean	30
Healthy Minds	790
Hintendra	3
Hipperholme Crossroads Lunch Club	2,000
Homray Trust	500
In Memory of Andrew Mattingley	6,751
In Memory of Annie Patrick	60
In Memory of Arnold Wade	100
In Memory of Dennis Cragg	500
In Memory of Joan Birkhead	112
In Memory of M Smith	44,476
In Memory of Margaret Bottomley	1,000
In Memory of Margaret Smith	2,439
In Memory of Marion Pollard	98
In Memory of Pamela Boyle	292
In Memory of Sylvia Webster	50
In Touch	2,349
Jackie Sweetin	100
Jackie Sweeting	5
Jane and Alex Henry	50
Jean Redford	50
John Hackin	10
JT Ellis and Co	30
Julie Blakely	25
K Charlesworth	10
Macular	105
Margaret Dean	50
Margaret Mattingley	5
Mary Edwards	10
Michelle Wood	12
Miscellaneous	926
New Providence	500
Our Place	2,280
P & HR Helliwell	25
Pat Saunders	30
Paul Greenwood	40
Preston SJSK	600
RAOB	1,010
Rita Hegney	30
Rose Paget	50
Sewing UK	8
Siddal WI	55
Slimming World	1,443
Soroptimist International	465
Stroke Association	350
Stroke Support	320
Textiles	141
Third Age	3,549
Trevor Briggs	20
UK Sewing	217
Versus Arthritis	35
Whist	1,203
Wynsors	481
<b>TOTAL</b>	<b><u><u>80,291</u></u></b>

**THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE**

England & Wales - Charity number 511088

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# Accounts

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**REGISTERED CHARITY NUMBER: 511088**

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2021**

**for**

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Contents of the Financial Statements  
for the Year Ended 31st March 2021**

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<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7 to 8
<b>Notes to the Financial Statements</b>	9 to 18
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**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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 activities**

The objects of the charity are to promote the welfare of the aged, handicapped and disabled in any manner which now is or hereafter may be deemed by law to be charitable. By providing and maintaining a day centre for the purpose of recreation and other leisure time occupations in the interest of social welfare, and with the object of improving their conditions to life.

**Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and in planning future activities.

The Trustees consider the activities of the Centre to be of a public benefit, and in particular in providing a place for the disabled, handicapped, elderly and those suffering from dementia, or in need of support for various illnesses.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

As stated in the close of my report for 2020 the Centre closed on 16 March due to Covid 19 and we have been unable to provide the majority of our groups with a secure and welcoming place to meet. We put in place the necessary Risk Assessment for users between lock downs, ensuring social distancing and the two metre rule, use of sanitizing gel and a one way system for the users with separate entrance and exit. We were able to offer support groups for a limited number of sessions, the total of which was 21 during the year. The majority of these were used by the Dementia Group, during a normal year the Centre would be used for approximately 450 sessions.

Maintaining contact with clients was important during the year, and at the beginning of the second lock down it was decided to plan to deliver a hot meal to any of our users who wished to receive one. Our paid chef and 9 drivers volunteered to come in to make this possible and this has continued throughout lockdowns.

Transport has not been used during this time, but thanks must go to the volunteer drivers who have kept up the maintenance. We have put aside money for a new bus, which along with the legacy left to us, will make this possible next year.

Although the building was not in use, we went ahead with the plans we had previously made for this year to install air conditioning as we were unable to reduce the temperature during the summer months. Secondly, we replaced the free standing screen with a pull down screen on the wall and installed a ceiling projector as more and more of the groups are using the aids of modern technology. We continue to look at ways of improving our parking facilities and we are optimistic that eventually we will find a solution.

Income at the Centre has been very low this year, but we have had various donations totalling £16,271 from our users and grants of £21,896 this has helped considerably with our overheads.

Allison, our administrator, and Chris, our caretaker, have worked through the closure dealing with all our administration and care of the building. In March 2021 we appointed Walter to our team, to help with the increasing administration burden, ready for the coming year.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2021**

---

**FINANCIAL REVIEW**

**Financial position**

The charity had income for the year of £41,763 (2020: £98,258), income has decreased from 2020, this is due to the the Covid 19 pandemic, which has meant the Centre has been closed for much of the financial year and not generating any room hire, which has had a significant impact on income.

The charity had expenditure for the year totalling £61,512 (2020: £72,964). The trustees have taken the opportunity to install a new air conditioning system and new projector in the Centre, during the enforced closure.

The charity's investment assets showed net gains in the year of £45,855 (2020: £8,338 losses).

The charity had unrestricted funds to carry forward of £754,272 (2020: £728,166) at 31 March 2021.

**Investment policy and objectives**

The trustees have considered the most appropriate policy for investing funds and have concluded the majority of the centre's funds should be placed on deposit with reputable banks, whilst also utilising balanced investment products to increase investment income.

**Reserves policy**

The trustees are aware of the fortunate position of the charity in having a significant level of resources and are aware of their responsibilities under the SORP to hold justifiable level of reserves.

The trustees have considered this matter and conclude that due to the voluntary nature of all its income, they are at risk on incurring deficits on a recurring basis. However they are aware that the current reserves of £754,272 are in excess of that required to ensure the continuation of the Centre's activities in the short term. Accordingly the trustees are looking at ways to utilise the reserves held, in a way that advances the charitable objectives, by creating designated funds for planned expenditure.

The trustees chose to designate £6,000 a year, for 6 years from 2016/17 to 2021/22, towards the purchase of a new mini bus. At 31 March 2021 the trustees have chosen to increase the annual designation to £12,000 and this fund now totals £36,000 at 31 March 2021.

The trustees have also chosen to designate a legacy of £27,063 received from the late Donald Short in the previous year, towards the purchase of a minibus, it is the intention of the trustees that this new minibus will have the name of Donald Short inscribed on it.

The trustees have chosen to designate an additional £20,000 toward the property renovation fund, this fund now totals £110,000.

At 31 March 2019 the trustees established a new designated fund of £5,000, to be increased by £5,000 each year, towards the costs of celebrating the 40th anniversary of the Centre in March 2022. This fund is £15,000 at 31 March 2021, and with the addition of £5,000 next year will total £20,000 at 31 March 2022.

The trustees consider, that with careful maintenance of the reserves of the charity, there will be sufficient resources to ensure a consistent quality of service delivery to the elderly and disabled of Calderdale for many more years to come.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Report of the Trustees  
for the Year Ended 31st March 2021**

---

**FUTURE PLANS**

We are budgeting for two areas of improvements in the coming year, firstly, in the kitchen replacing work services with stainless steel and adding a hot food cabinet, secondly, making some extension to the garage as new mini buses are being built bigger, slightly wider and longer.

In 2022 we are celebrating 40 years and we are continuing to make plans for various events during that year.

This year has been extremely difficult for us due to the pandemic, but we look forward to being able to open partially in April and more fully in May and June when restrictions are lifted for our area of vulnerable clients.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Structure, governance and management**

The charity was registered with the Charity Commission on 20 February 1981 and is governed by its constitution adopted 26 January 1981, and as amended 3 December 1981 and 29 June 1998.

**Recruitment and appointment of new trustees**

All trustees are appointed on a voluntary basis, and do not receive any remuneration for their time. All expenses reimbursed to trustees are disclosed in the accounts.

**Organisational structure**

The trustees meet at regular intervals to discuss, review and deal with ongoing affairs of the Centre. The trustees are appointed and provided with training by the existing trustees.

The day to day running and care for the Centre is the responsibility of Mr Christopher Peter the part-time caretaker, and of all the users of the Centre who are key holders.

The administration of the Centre is the responsibility of Alison Stevens, the senior administrator, another part time administrator is in the process of being recruited.

The cooking at the Centre is the responsibility of Susan Mitchell, the part time cook.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

511088

**Principal address**

Lister Street  
Winding Road  
Halifax  
West Yorkshire  
HX1 1UY

**Trustees**

Margaret Mattingley - Chair  
Jean Redford - Treasurer  
Michelle Wood - Lunch Club Manager  
Geoff Wright - Vice Chair  
Doreen Lloyd - Shop Manager  
Joyce Fearnley

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Report of the Trustees  
for the Year Ended 31st March 2021

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Management committee**

Denise Tyas	-	Minute Secretary
June Spark	-	Transport Manager
Norma Branch	-	Group Representative

**Bankers**

Lloyds Bank PLC  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

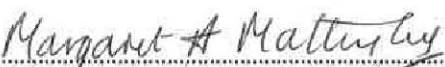
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 13/9/21 and signed on its behalf by:

  
.....  
Margaret Mattingley - Trustee

**Independent Examiner's Report to the Trustees of  
The Maurice Jagger Centre for the  
Disabled and Elderly of Calderdale**

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**Independent examiner's report to the trustees of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale**

I report to the charity trustees on my examination of the accounts of The Maurice Jagger Centre for the Disabled and Elderly of Calderdale (the Trust) for the year ended 31st March 2021.

**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.

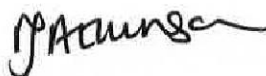
**Independent examiner's statement**

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.

Victoria Atkinson BA FCA  
Institute of Chartered Accountants of England and Wales  
Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW



Date: ...16 September 2021

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Statement of Financial Activities  
for the Year Ended 31st March 2021**

	Notes	31/3/21 Unrestricted funds £	31/3/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	38,167	64,136
<b>Charitable activities</b>	5		
Centre activities		2,169	25,227
Other trading activities	3	812	8,323
Investment income	4	615	572
<b>Total</b>		<u>41,763</u>	<u>98,258</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	6		
Centre activities		61,512	72,964
Net gains/(losses) on investments		45,855	(8,338)
<b>NET INCOME</b>		<u>26,106</u>	<u>16,956</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		728,166	711,210
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>754,272</u></u>	<u><u>728,166</u></u>

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet  
31st March 2021**

	Notes	31/3/21 Unrestricted funds £	31/3/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	232,306	224,051
Investments	11	277,978	135,005
		<u>510,284</u>	<u>359,056</u>
<b>CURRENT ASSETS</b>			
Debtors	12	5,294	5,206
Cash at bank and in hand		241,234	366,320
		<u>246,528</u>	<u>371,526</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(2,540)	(2,416)
		<u>243,988</u>	<u>369,110</u>
<b>NET CURRENT ASSETS</b>		<u>243,988</u>	<u>369,110</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		754,272	728,166
<b>NET ASSETS</b>		<u><u>754,272</u></u>	<u><u>728,166</u></u>

The notes form part of these financial statements


**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet - continued  
31st March 2021**

<b>FUNDS</b>	14		
Unrestricted funds:			
General fund		516,495	573,244
Designated fund : Mini Bus 1		36,000	24,000
Designated fund : Mini Bus 2		27,063	27,063
Designated fund : Property Renovations		110,000	90,000
Designated Fund: 40th Anniversary		15,000	10,000
Revaluation reserve		49,714	3,859
		754,272	728,166
<b>TOTAL FUNDS</b>		754,272	728,166

The financial statements were approved by the Board of Trustees and authorised for issue on 13/9/21 and were signed on its behalf by:

  
 .....  
 Jean Redford - Trustee

  
 .....  
 Margaret Mattingley - Trustee

The notes form part of these financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements  
for the Year Ended 31st March 2021**

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**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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Freehold property	- not provided
Garage	- not provided
Fixtures and fittings	- 20% on reducing balance
Ambulances	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets not depreciated are subject to an annual impairment review.

It is the policy of the charity to capitalise assets costing in excess of £500.

**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.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**2. DONATIONS AND LEGACIES**

	31/3/21	31/3/20
	£	£
Donations	16,271	36,178
Legacies	-	27,063
Grants	21,896	895
	<u>38,167</u>	<u>64,136</u>

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Bus Service Operators Grant	114	895
Calderdale MBC	20,673	-
Job Retention Scheme	1,109	-
	<u>21,896</u>	<u>895</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/21	31/3/20
	£	£
Bazaars, autumn fayre etc	440	2,923
Sale of goods	372	5,400
	<u>812</u>	<u>8,323</u>

**4. INVESTMENT INCOME**

	31/3/21	31/3/20
	£	£
Deposit account interest	615	572
	<u>615</u>	<u>572</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31/3/21 £	31/3/20 £
Thursday group transport	Centre activities	-	4,124
Transport donations	Centre activities	-	105
Wednesday group transport	Centre activities	-	2,261
Luncheon club	Centre activities	2,169	18,533
Tuesday group transport	Centre activities	-	204
		<u>2,169</u>	<u>25,227</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Centre activities	<u>59,550</u>	<u>1,962</u>	<u>61,512</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

During the financial year, the charity paid £296 for trustee indemnity insurance.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**8. STAFF COSTS**

	31/3/21 £	31/3/20 £
Wages and salaries	<u>23,145</u>	<u>20,633</u>
	<u>23,145</u>	<u>20,633</u>

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Caretaker	1	1
Administration	1	1
Cooking	1	-
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	64,136
<b>Charitable activities</b>	
Centre activities	25,227
Other trading activities	8,323
Investment income	572
<b>Total</b>	<u>98,258</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Centre activities	72,964
Net gains/(losses) on investments	<u>(8,338)</u>
<b>NET INCOME</b>	16,956
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	711,210
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>728,166</u></u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Garage £	Fixtures and fittings £
<b>COST</b>			
At 1st April 2020	153,034	14,941	88,816
Additions	-	-	15,042
	<u>153,034</u>	<u>14,941</u>	<u>103,858</u>
At 31st March 2021	153,034	14,941	103,858
<b>DEPRECIATION</b>			
At 1st April 2020	-	-	42,604
Charge for year	-	-	6,817
	<u>-</u>	<u>-</u>	<u>49,421</u>
At 31st March 2021	-	-	49,421
<b>NET BOOK VALUE</b>			
At 31st March 2021	<u>153,034</u>	<u>14,941</u>	<u>54,437</u>
At 31st March 2020	<u>153,034</u>	<u>14,941</u>	<u>46,212</u>
	Ambulances £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2020	94,963	712	352,466
Additions	-	2,996	18,038
	<u>94,963</u>	<u>3,708</u>	<u>370,504</u>
At 31st March 2021	94,963	3,708	370,504
<b>DEPRECIATION</b>			
At 1st April 2020	85,106	705	128,415
Charge for year	1,971	995	9,783
	<u>87,077</u>	<u>1,700</u>	<u>138,198</u>
At 31st March 2021	87,077	1,700	138,198
<b>NET BOOK VALUE</b>			
At 31st March 2021	<u>7,886</u>	<u>2,008</u>	<u>232,306</u>
At 31st March 2020	<u>9,857</u>	<u>7</u>	<u>224,051</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1st April 2020	135,005
Additions	100,001
Revaluations	42,972
	277,978
At 31st March 2021	277,978
<b>NET BOOK VALUE</b>	
At 31st March 2021	277,978
At 31st March 2020	135,005

There were no investment assets outside the UK.

Cost or valuation at 31st March 2021 is represented by:

	Listed investments £
Valuation in 2021	277,978

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/21 £	31/3/20 £
Accrued Income	1,824	1,500
Prepayments	3,470	3,706
	5,294	5,206

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/21	31/3/20
	£	£
Social security and other taxes	243	173
Accrued expenses	2,297	2,243
	<u>2,540</u>	<u>2,416</u>

**14. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	573,244	(19,749)	(37,000)	516,495
Designated fund : Mini Bus 1	24,000	-	12,000	36,000
Designated fund : Mini Bus 2	27,063	-	-	27,063
Designated fund : Property Renovations	90,000	-	20,000	110,000
Designated Fund: 40th Anniversary	10,000	-	5,000	15,000
Revaluation reserve	3,859	45,855	-	49,714
	<u>728,166</u>	<u>26,106</u>	<u>-</u>	<u>754,272</u>
<b>TOTAL FUNDS</b>	<u>728,166</u>	<u>26,106</u>	<u>-</u>	<u>754,272</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	41,763	(61,512)	-	(19,749)
Revaluation reserve	-	-	45,855	45,855
	<u>41,763</u>	<u>(61,512)</u>	<u>45,855</u>	<u>26,106</u>
<b>TOTAL FUNDS</b>	<u>41,763</u>	<u>(61,512)</u>	<u>45,855</u>	<u>26,106</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	586,013	(12,769)	573,244
Designated fund : Mini Bus 1	18,000	6,000	24,000
Designated fund : Mini Bus 2	-	27,063	27,063
Designated fund : Property Renovations	90,000	-	90,000
Designated Fund: 40th Anniversary	5,000	5,000	10,000
Revaluation reserve	12,197	(8,338)	3,859
	<u>711,210</u>	<u>16,956</u>	<u>728,166</u>
<b>TOTAL FUNDS</b>	<u>711,210</u>	<u>16,956</u>	<u>728,166</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	60,195	(72,964)	-	(12,769)
Designated fund : Mini Bus 1	6,000	-	-	6,000
Designated fund : Mini Bus 2	27,063	-	-	27,063
Designated Fund: 40th Anniversary	5,000	-	-	5,000
Revaluation reserve	-	-	(8,338)	(8,338)
	<u>98,258</u>	<u>(72,964)</u>	<u>(8,338)</u>	<u>16,956</u>
<b>TOTAL FUNDS</b>	<u>98,258</u>	<u>(72,964)</u>	<u>(8,338)</u>	<u>16,956</u>

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	At 1/4/19 £	Net. movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	586,013	(32,518)	(37,000)	516,495
Designated fund : Mini Bus 1	18,000	6,000	12,000	36,000
Designated fund : Mini Bus 2	-	27,063	-	27,063
Designated fund : Property Renovations	90,000	-	20,000	110,000
Designated Fund: 40th Anniversary	5,000	5,000	5,000	15,000
Revaluation reserve	12,197	37,517	-	49,714
	<u>711,210</u>	<u>43,062</u>	<u>-</u>	<u>754,272</u>
<b>TOTAL FUNDS</b>	<u>711,210</u>	<u>43,062</u>	<u>-</u>	<u>754,272</u>

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 £	Gains and losses £	Movement In funds £
<b>Unrestricted funds</b>				
General fund	101,958	(134,476)	-	(32,518)
Designated fund : Mini Bus 1	6,000	-	-	6,000
Designated fund : Mini Bus 2	27,063	-	-	27,063
Designated Fund: 40th Anniversary	5,000	-	-	5,000
Revaluation reserve	-	-	37,517	37,517
	<u>140,021</u>	<u>(134,476)</u>	<u>37,517</u>	<u>43,062</u>
<b>TOTAL FUNDS</b>	<u>140,021</u>	<u>(134,476)</u>	<u>37,517</u>	<u>43,062</u>

**Designated funds:**

The designated funds represent monies designated by the trustees for specific future financial commitments.

The mini bus fund relates to a planned provision of £6,000 per year being put aside over a period of 6 years, to total £36,000, for the eventual replacement of the Centre's minibus.

In the previous year £27,063 was received via a legacy, which has been designated towards a minibus.

The property renovations fund relates to reserves ringfenced at 31 March 2019, and carried forward, for property renovations, this is added to each year.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2021**

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**14. MOVEMENT IN FUNDS - continued**

The 40th Anniversary fund relates to a provision of £5,000 per year, from 2019 to 2021, to cover the costs of activities to celebrate the Centre's anniversary in March 2022.

**Revaluation reserve:**

The revaluation reserve represents the accumulated unrealised movements on the charity's fixed asset investments each year.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**16. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	31/3/21 £	31/3/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,271	36,178
Legacies	-	27,063
Grants	21,896	895
	<u>38,167</u>	<u>64,136</u>
<b>Other trading activities</b>		
Bazaars, autumn fayre etc	440	2,923
Sale of goods	372	5,400
	<u>812</u>	<u>8,323</u>
<b>Investment income</b>		
Deposit account interest	615	572
<b>Charitable activities</b>		
Thursday group transport	-	4,124
Transport donations	-	105
Wednesday group transport	-	2,261
Luncheon club	2,169	18,533
Tuesday group transport	-	204
	<u>2,169</u>	<u>25,227</u>
<b>Total incoming resources</b>	<b>41,763</b>	<b>98,258</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	23,145	20,633
Rates and water	471	917
Insurance	1,414	1,263
Light and heat	2,075	917
Telephone	750	839
Postage and stationery	397	228
Luncheon club expenses	7,605	20,795
Carried forward	35,857	45,592

This page does not form part of the statutory financial statements

**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2021**

	31/3/21 £	31/3/20 £
<b>Charitable activities</b>		
Brought forward	35,857	45,592
Repairs and maintenance	3,352	6,720
Equipment maintenance	150	118
Advertising	-	281
Investment management fees	4,883	1,602
General expenses	60	1,451
Volunteer expenses	100	-
Covid 19 costs	1,037	-
Motor expenses - Fuel	113	1,384
Motor expenses - Insurance	3,119	3,197
Motor expenses - Repairs	256	2,082
Computer expenses	35	-
Music licence	804	728
Fixtures and fittings	6,817	2,316
Depreciation of motor vehicles	1,971	2,464
Computer equipment	996	235
Grants to institutions	-	2,886
	<u>59,550</u>	<u>71,056</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,962	1,908
	<u>61,512</u>	<u>72,964</u>
<b>Total resources expended</b>	<u>61,512</u>	<u>72,964</u>
<b>Net (expenditure)/income</b>	<u>(19,749)</u>	<u>25,294</u>

This page does not form part of the statutory financial statements

THE MAURICE JAGGER CENTRE FOR THE DISABLED AND ELDERLY OF CALDERDALE

SUMMARY OF DONATIONS RECEIVED

YEAR ENDED 31 MARCH 2021

<u>DONOR</u>	<u>£</u>
Alan Nanney	50
Amazon	11
Andrew Mattingley	700
Angela Blakely	6
Audrey Rower	25
Calder Family History	105
Catherine Scoggins	20
Caroline Watson	59
Connie Bolton	127
Covid 19 Insurance	650
Embroiderers Guild	105
Gwen Cowling	4
Homfray Trust	500
Huddersfield and Halifax Sands	315
Jean Redford	140
Jim Rayner	20
Joan Mortimer	2,000
John Jones	1,308
Joyce Fearnley	6
Julie Blakeley	20
Gift Aid	324
Lifeline Project	215
Lunch Club	6,363
Margaret Mattingley	10
Mary Edwards	20
Memory Lane	89
Mr/s T Atkinson	100
Mr/s Barker	100
Mr/s J Geoghan	7
Mr/s R Hegney	30
Mr/s G Lambert	100
Mr/s G Sanders	100
Mr/s G Scotcher	30
New Directions	100
New Providence Church	500
One off bookings	145
Peter Murray	6
Preston SJSK	150
Rose Parget	50
Scan & Cut	20
Sharon Turner	35
Slimming World	315
Soroptimist International	150
Stillbirth and Neonatal Death Charity	70
Stroke Support	100
Sundry Donations	1
Third Age	100
Thompson Towerhouse	850
Whist	20
<b>TOTAL</b>	<b>16,271</b>