

**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**

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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 24/7/23 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**

		31/3/23 Unrestricted funds £	31/3/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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>		(22,748)	32,368
<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
		<u>622,541</u>	<u>610,238</u>
<b>CURRENT ASSETS</b>			
Debtors	13	4,353	4,229
Cash at bank and in hand		139,927	175,012
		<u>144,280</u>	<u>179,241</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(2,929)	(2,839)
		<u>141,351</u>	<u>176,402</u>
<b>NET CURRENT ASSETS</b>			
		<u>141,351</u>	<u>176,402</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>763,892</u>	<u>786,640</u>
<b>NET ASSETS</b>		<u><u>763,892</u></u>	<u><u>786,640</u></u>

The notes form part of these financial statements

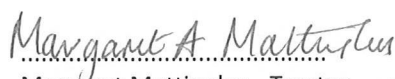
**THE MAURICE JAGGER CENTRE FOR THE  
DISABLED AND ELDERLY OF CALDERDALE**

**Balance Sheet - 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
		<u>763,892</u>	<u>786,640</u>
<b>TOTAL FUNDS</b>		<u><u>763,892</u></u>	<u><u>786,640</u></u>

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

  
Jean Redford - Trustee

  
Margaret Mattingley - Trustee

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

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

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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
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**

		31/3/23	31/3/22
	Activity	£	£
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	<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	<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	<u>210</u>	<u>-</u>
	<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	94,367
Net gains on investments	8,188
<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  
£

**TOTAL FUNDS CARRIED FORWARD**

786,640

**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)
	<u>364,130</u>
At 31st March 2023	
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>364,130</u>
At 31st March 2022	<u>385,404</u>

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)
	<u>364,130</u>

**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
	<u>4,353</u>	<u>4,229</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**

**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>754,272</u>	<u>32,368</u>	<u>-</u>	<u>786,640</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>118,547</u>	<u>(94,367)</u>	<u>8,188</u>	<u>32,368</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>754,272</u>	<u>9,620</u>	<u>-</u>	<u>763,892</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
	<hr/> 47,760	<hr/> 87,240
<b>Other trading activities</b>		
Bazaars, autumn fayre etc	4,955	4,273
Sale of goods	7,121	4,745
	<hr/> 12,076	<hr/> 9,018
<b>Investment income</b>		
Other fixed asset invest - FII	5,246	3,080
Deposit account interest	220	20
	<hr/> 5,466	<hr/> 3,100
<b>Charitable activities</b>		
Transport donations	9,050	4,544
Luncheon club	22,265	14,645
	<hr/> 31,315	<hr/> 19,189
<b>Total incoming resources</b>	<hr/> 96,617	<hr/> 118,547
<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
	<hr/> 94,384	<hr/> 92,351
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,218	2,016
	<hr/>	<hr/>
Total resources expended	96,602	94,367
	<hr/>	<hr/>
<b>Net income</b>	<u>15</u>	<u>24,180</u>

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