

Registered number: 04492376  
Charity number: 1095555

**JUBILEE CITIZENS UK**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**



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**JUBILEE CITIZENS UK**  
**(A company limited by guarantee)**

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**JUBILEE CITIZENS UK**  
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2016**

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**Trustees** Mr D A Leigh (resigned 31 August 2016)  
Mr B Geary (resigned 31 July 2015)  
Mrs M P Birkett  
Dr P M Kevern  
Dr S Benbow (resigned 2 September 2015)  
Mrs V L Phillips (resigned 9 June 2015)  
Dr J Chauhan (appointed 31 August 2016)  
Mr M Malpas (appointed 31 August 2016)

**Company registered  
number** 04492376

**Charity registered  
number** 1095555

**Registered office** 76-78 Boldmere Road  
Sutton Coldfield  
West Midlands  
B73 5TJ

**Company secretary** S Sharman

**Chief executive officer** S Goode

**Director of Development  
and Operations** R Smith

**Accountants** MHA MacIntyre Hudson  
Chartered Accountants  
Statutory Auditors  
Rutland House  
148 Edmund Street  
Birmingham  
West Midlands  
B3 2FD

**Bankers** Unity Trust Bank Plc  
Nine Brindley Place  
Birmingham  
B1 2HB

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**JUBILEE CITIZENS UK**  
(A company limited by guarantee)

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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The Trustees present their annual report together with the financial statements of for the 1 April 2015 to 31 March 2016.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**Policies and objectives**

**Legal Objects**

The Company is limited by guarantee and is a registered charity (Registered No 1095555)

**Aims**

The Charity's main aims are to promote the relief and independence of older people, disabled people, their carers and those in need including assisting and co-operating in the work of statutory authorities and voluntary organisations engaged in providing facilities for physical improvements, furthering health and social re-ablement, relieving poverty, distress and sickness. Charges are made for some of the services provided, namely home support and personal care.

**Activities for achieving objectives**

The service offers a flexible package of either domestic support, care or a combination of both designed around the individual's needs. Regular reviews are offered to ensure the service always meets the needs of the client. We have been successful in securing several contracts with Birmingham City Council to provide person centred, personal care to residents living in extra care sheltered housing schemes across Birmingham. The care is provided 24 hours per day, 7 days per week. We pride ourselves in offering a flexible, person centred service focused on promoting independence. The first contract commenced in January 2015 at Wellington Court and since then a further 3 have commenced.

In the period an average of 172 clients received 19,579 hours of service provision.

**Public benefit**

In developing the activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit. In particular, in structuring the charges for services, care is taken not to disadvantage those with lower incomes.

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**JUBILEE CITIZENS UK**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Achievements and performance**

**Financial review**

The total net incoming funds £2,162 (2015: net outgoing funds £3,501), an improvement on the prior year and with an increase in income levels of almost 60% due to the continued growth of services. The free reserves stood at £51,390 (2015: £49,228).

The charity continued to be funded by service user contributions and additionally by contracts with Birmingham City Council.

**Investment of funds policy**

Any monies not required for immediate use would be placed in a high interest deposit account to achieve added income

**Structure, governance and management**

**Constitution**

The company is constituted under a Memorandum of Association dated 23 July 2002 and is a registered charity number 1095555.

**Method of appointment or election of Trustees**

The directors of the company are also the charity Trustees for the purposes of charity law and, under the company's Articles of Association, the members of the Board are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Trustees serving during the year and subsequent to the year end are shown on page 1.

There is no private benefit arising to Trustees other than the satisfaction of being involved and making a contribution towards the wellbeing of those we seek to serve.

Prospective Trustees are recruited initially in an observer capacity and, after receiving an information pack, attending at least two board meetings to familiarise themselves with the working of the organisation before committing themselves and before being elected to the Board.

**Organisational structure and decision making**

The Chief Executive heads a Senior Management Team who is charged by the Board of Trustees with the delegated responsibility of running the organisation according to the strategic direction of the over-arching business plan. This is updated on an annual basis and approved by the Trustees.

Jubilee Citizens UK has common trustees with Age Concern Birmingham and its strategy is aligned with Age Concern Birmingham.

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**JUBILEE CITIZENS UK**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Future plans**

The charity will continue to develop their services with plans to offer support at other extra care sheltered housing schemes in Birmingham, delivering a quality care and domestic service 24 hours a day, 7 days a week. The care we offer is flexible, person centred and focused on promoting independence. We will work closely with families and statutory services to ensure a streamlined service supporting unpaid carers where possible.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Jubilee Citizens UK for the purposes of company law) 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).

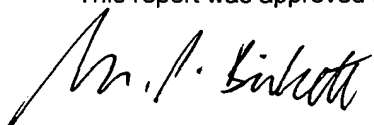
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 15 December 2016 and signed on their behalf by:



**Mrs M P Birkett**  
**Trustee**

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**JUBILEE CITIZENS UK**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Independent examiner's report to the Trustees of Jubilee Citizens UK**

I report on the financial statements of the company for the year ended 31 March 2016 which are set out on pages 7 to 15.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

**Respective responsibilities of Trustees and examiner**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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**JUBILEE CITIZENS UK**  
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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Dated: 15 December 2016

**Helen Blundell LLB FCA FCIE DChA**

**MHA MacIntyre Hudson**  
Chartered Accountants  
Rutland House  
148 Edmund Street  
Birmingham  
West Midlands  
B3 2FD



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**JUBILEE CITIZENS UK**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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	<b>Note</b>	<b>Unrestricted funds 2016 £</b>	<b>Unrestricted funds 2015 £</b>
<b>Income from:</b>			
Charitable activities	3	<b>343,936</b>	215,402
Investments	2	<b>102</b>	61
Other income		<b>45</b>	67
<b>Total income</b>		<b>344,083</b>	<b>215,530</b>
<b>Expenditure on:</b>			
Charitable activities		<b>341,921</b>	217,005
Other expenditure		<b>-</b>	2,026
<b>Total expenditure</b>		<b>341,921</b>	<b>219,031</b>
<b>Net income / (expenditure) and Movement in funds</b>		<b>2,162</b>	<b>(3,501)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		<b>49,228</b>	52,729
<b>Total funds carried forward</b>		<b>51,390</b>	<b>49,228</b>

The notes on pages 9 to 15 form part of these financial statements.

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**JUBILEE CITIZENS UK**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04492376**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2016**

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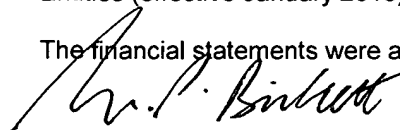
	Note	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Investments	9		2		2
<b>Current assets</b>					
Debtors	10	27,063		24,096	
Cash at bank and in hand		84,744		58,801	
		<u>111,807</u>		<u>82,897</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(60,419)</u>		<u>(33,671)</u>	
<b>Net current assets</b>			<u>51,388</u>		<u>49,226</u>
<b>Net assets</b>			<u>51,390</u>		<u>49,228</u>
<b>Charity Funds</b>					
Unrestricted funds			<u>51,390</u>		<u>49,228</u>
<b>Total funds</b>			<u>51,390</u>		<u>49,228</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Trustees on 15 December 2016 and signed on their behalf, by:



**Mrs M P Birkett**

**Trustee**

The notes on pages 9 to 15 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

**1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Service user income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**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 allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. Accounting policies (continued)**

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	20% per annum on cost
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**1.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the statement of financial activities incorporating income and expenditure account.

**1.8 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

**1.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.12 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**JUBILEE CITIZENS UK**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**1. Accounting policies (continued)**

**1.13 Consolidation**

The charity is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare consolidated financial statements. These financial statements therefore present the information about the individual undertaking and not the group.

**2. Investment income**

	<b>Unrestricted funds 2016 £</b>	<b>Unrestricted funds 2015 £</b>
Bank interest receivable	<u>102</u>	<u>61</u>

**3. Income from charitable activities**

	<b>Unrestricted funds 2016 £</b>	<b>Unrestricted funds 2015 £</b>
Care services users contribution	<u>343,936</u>	<u>215,402</u>

**4. Direct costs**

	<b>Unrestricted funds 2016 £</b>	<b>Unrestricted funds 2015 £</b>
Recruitment	-	18
Training	-	60
Staff travel	1,831	2,979
Equipment hire	576	398
Printing, postage & stationery	-	458
Telephone	-	495
Marketing/publicity	140	27
Care Quality Commission registration	730	1,061
Bad debts written off	3,000	943
Wages and salaries	305,074	176,841
National insurance	6,246	3,749
	<u>317,597</u>	<u>187,029</u>

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**JUBILEE CITIZENS UK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**5. Support costs**

	<b>Governance</b>	<b>Care</b>	<b>Total</b>	<b>Unrestricted</b>
	<b>£</b>	<b>services</b>	<b>2016</b>	<b>funds</b>
		<b>£</b>	<b>£</b>	<b>2015</b>
				<b>£</b>
Recruitment	-	1,568	1,568	175
Health & Safety	-	329	329	311
Training	-	-	-	95
Printing, postage & stationery	-	1,783	1,783	2,635
Telephone	-	1,801	1,801	1,113
Information technology	-	-	-	6
Legal & professional fees	13	-	13	26
Bank charges	-	923	923	1,247
Independent examiner's fees	1,440	-	1,440	2,000
Wages and salaries	-	15,453	15,453	23,361
National insurance	-	1,014	1,014	1,033
	<u>1,453</u>	<u>22,871</u>	<u>24,324</u>	<u>32,002</u>

During the year ended 31 March 2016, the company incurred £1,440 (2015: £2,000) in respect of governance, being independent examiner's fees

**6. Net income/(expenditure)**

During the year, no Trustees received any remuneration or reimbursement of expenses (2015: £NIL).

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**JUBILEE CITIZENS UK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**7. Staff costs**

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	320,527	200,202
Social security costs	7,260	4,782
	<u>327,787</u>	<u>204,984</u>

The average number of persons employed by the company during the year was as follows:

	2016 No.	2015 No.
Management and administration	3	3
Domestic and care support	37	37
	<u>40</u>	<u>40</u>

No employee received remuneration amounting to more than £60,000 in either year.

The increase in staff costs is due to increased hours worked in the year.

**8. Tangible fixed assets**

	Office equipment £
<b>Cost</b>	
At 1 April 2015 and 31 March 2016	<u>2,225</u>
<b>Depreciation</b>	
At 1 April 2015 and 31 March 2016	<u>2,225</u>
<b>Net book value</b>	
At 31 March 2016	<u>-</u>
At 31 March 2015	<u>-</u>

**JUBILEE CITIZENS UK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**9. Fixed asset investments**

	Shares in group undertakings £
<b>Cost</b>	
At 1 April 2015 and 31 March 2016	<u>2</u>

**Subsidiary undertakings**

The following were subsidiary undertakings of the company:

Name	Holding
Jubilee Citizens Enterprises C.I.C.	100%

The aggregate of the share capital and reserves as at 31 March 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Jubilee Citizens Enterprises C.I.C.	<u>(305)</u>	<u>(63)</u>

**Investments at cost comprise:**

	2016 £	2015 £
Jubilee Citizens Enterprises C.I.C.	<u>2</u>	<u>2</u>

All the fixed asset investments are held in the UK

**10. Debtors**

	2016 £	2015 £
Trade debtors	25,316	22,349
Amounts owed by group undertakings	1,747	1,747
	<u>27,063</u>	<u>24,096</u>



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**JUBILEE CITIZENS UK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**11. Creditors: Amounts falling due within one year**

	2016	2015
	£	£
Trade creditors	30,997	9,092
Amounts owed to related parties	7,328	2,141
Other taxation and social security	1,584	1,659
Accruals and deferred income	20,510	20,779
	<u>60,419</u>	<u>33,671</u>

**12. Related party transactions**

At the year a balance of £1,747 (2015: £1,747) was due to the charity from its subsidiary company Jubilee Citizens Enterprises CIC.

During the year, the activities of the charity were managed by Age Concern Birmingham, a charity which has the same trustees. Under the provisions of SORP 2015 (FRSSE) the entities do not meet the formal criteria of control and therefore for statutory reporting purposes are not treated as a group but for strategic and management purposes the trustees consider the two entities to form part of the same group.

During the year, sales of £3,143 (2015: £Nil) were made to Age Concern Birmingham by the charity and at the year end £968 (2015: £Nil) was due to the charity. An amount of £7,328 (2015: £2,141) was due to Age Concern Birmingham.