Charity number: 1164915

# JUBILEE TRAINING CENTRE

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2026**

**JUBILEE TRAINING CENTRE**

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2026

| | |
|---|---|
| **Trustees** | Marcel Jung, Trustee (appointed 17 December 2015)<br>Darren Eagles, Trustee (appointed 17 December 2015)<br>Neil Pattison, Trustee (appointed 17 December 2015) |
| **Charity registered number** | 1164915 |
| **Principal office** | 28 Harrow Way<br>Maidstone<br>Kent<br>ME14 5TU |
| **Principal operating office** | Willington Court<br>1 Willington Street<br>Maidstone<br>Kent<br>ME15 8JW |

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 31 AUGUST 2026

The Trustees present their annual report together with the financial statements of the Jubilee Training Centre for the 1 September 2025 to 31 August 2026.

The charity also trades under the names School of the Word, Word Studies and Unlock the Bible.

## Objectives and activities

### Policies and objectives

The principal objects of the charity are: (a) The advancement of the Christian faith, (b) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick, (c) The advancement of education on the basis of Christian principles; principally in the vicinity of Kent, but extending to national or international where deemed appropriate by the trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### Activities undertaken to achieve objectives

The charity was dormant during the year.

## Achievements and performance

### Review of activities

The charity was dormant during the year.

## Financial review

### Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### Principal funding

Principal funding is obtained via the student fees and donations.

## Structure, governance and management

### Constitution

Jubilee Training Centre is a registered charity, number 1164915, and is constituted under a Charitable Incorporated Organisation Foundation constitution whose only voting members are its charity Trustees.

## Structure, governance and management (continued)

### Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charitable Incorporated Organisation Foundation constitution.

### Organisational structure and decision-making policies

The Trustees would normally meet on a monthly basis as the principal, leaders and volunteers provide the daily staffing and undertake the day-to-day operation of the charity.

### Related party relationships

During the year, the charity received unrestricted donations totalling £600 (2025: £600) from Jubilee Church Maidstone (charity no 1168027) - the charities have one shared Trustee in common.

Willington Court Limited (charity no 1105335) and the charity have two Trustees in common.

Marcel Jung is a trustee of the charity and also a director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity.

### Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

## Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

## TRUSTEES' REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 AUGUST 2026

### Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charitable Incorporated Organisation Foundation constitution. 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 members of the board of Trustees on 18 October 2026 and signed on their behalf by:

**Neil Pattison**

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 AUGUST 2026

| | Note | Unrestricted funds 2026 £ | Total funds 2026 £ | *Total funds 2025 £* |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | **649** | **649** | *600* |
| Investments | 4 | **26** | **26** | *33* |
| **Total income** | | **675** | **675** | *633* |
| **Expenditure on:** | | | | |
| Charitable activities | 5 | **763** | **763** | *693* |
| **Total expenditure** | | **763** | **763** | *693* |
| **Net movement in funds** | | **(88)** | **(88)** | *(60)* |
| **Reconciliation of funds:** | | | | |
| Total funds brought forward | | **2,422** | **2,422** | *2,482* |
| Net movement in funds | | **(88)** | **(88)** | *(60)* |
| **Total funds carried forward** | | **2,334** | **2,334** | *2,422* |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 10 form part of these financial statements.

## BALANCE SHEET
## AS AT 31 AUGUST 2026

| | Note | | 2026<br>£ | | *2025*<br>*£* |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| | | | **-** | | - |
| **Current assets** | | | | | |
| Cash at bank and in hand | | **2,334** | | *2,422* | |
| | | **2,334** | | *2,422* | |
| **Current liabilities** | | | | | |
| **Net current assets** | | | **2,334** | | *2,422* |
| **Total assets less current liabilities** | | | **2,334** | | *2,422* |
| **Net assets excluding pension asset** | | | **2,334** | | *2,422* |
| **Total net assets** | | | **2,334** | | *2,422* |
| **Charity funds** | | | | | |
| Restricted funds | 8 | | **-** | | - |
| Unrestricted funds | 8 | | **2,334** | | *2,422* |
| **Total funds** | | | **2,334** | | *2,422* |

The financial statements were approved and authorised for issue by the Trustees on 18 October 2026 and signed on their behalf by:

**Neil Pattison**

The notes on pages 7 to 10 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2026

### 1. General information

Jubilee Training Centre ('the charity') is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales on 17 December 2015 (charity number 1164915) and domiciled in England. The address of the its registered office is 28 Harrow Way, Maidstone, Kent, ME14 5TU.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Jubilee Training Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

## 2. Accounting policies (continued)

### 2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 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.

### 2.6 Financial instruments

The charity 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.

### 2.7 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 charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. Income from donations and legacies

| | Unrestricted funds 2026 £ | Total funds 2026 £ | *Total funds 2025 £* |
|---|---|---|---|
| Donations | 649 | **649** | *600* |

## 4. Investment income

| | Unrestricted funds 2026 £ | Total funds 2026 £ | *Total funds 2025 £* |
|---|---|---|---|
| Investment income - local cash | 26 | **26** | *33* |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2026

### 5. Analysis of expenditure on charitable activities

**Summary by fund type**

| | Unrestricted funds 2026 £ | Total 2026 £ | *Total 2025 £* |
|---|---|---|---|
| Training Centre General | 763 | **763** | *693* |

### 6. Analysis of expenditure by activities

| | Support costs 2026 £ | Total funds 2026 £ | *Total funds 2025 £* |
|---|---|---|---|
| Training Centre General | 763 | **763** | *693* |

### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 August 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

### 8. Statement of funds

**Statement of funds - current year**

| | Balance at 1 September 2025 £ | Income £ | Expenditure £ | Balance at 31 August 2026 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| General Funds - all funds | **2,422** | **675** | **(763)** | **2,334** |

## 9. Analysis of net assets between funds

### Analysis of net assets between funds - current year

| | Unrestricted funds 2026 £ | Total funds 2026 £ |
|---|---|---|
| Current assets | 2,334 | **2,334** |
| **Total** | 2,334 | **2,334** |

## 10. Related party transactions

During the year, the charity received unrestricted donations totalling £600 (2025: £600) from Jubilee Church Maidstone (charity no 1168027) - the charities have one shared Trustee in common.

IT & Accounting Solutions was reimbursed for expenditure incurred on behalf of the charity amounting to £763 (2025: £634) for software subscriptions. These transactions were made at open market value or on terms equivalent to those that prevail in arm's length transactions.