

Charity registration number 1003439 (England and Wales)

**BURWELL & DISTRICT DAY CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



For the time of your life.

# BURWELL & DISTRICT DAY CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Hazel Williams MBE (Chair)  
Simon Rogers (Vice Chair)  
Sandy Cater (Treasurer)  
Sue Elliott  
James Perry (Parish Council Member)  
Joan Lonsdale (Parish Council Member)  
Paul Webb (Parish Council Member)  
Liz Swift (Parish Council Member)  
Geraldine Tate (Parish Council Member)  
Sue Evans MBE  
James Hammond

### Senior management

Elly A Catling Day Centre Manager

### Charity registration

England and Wales 1003439

### Independent examiner

Hardcastle Burton (Newmarket) Limited  
3B Rosemary House  
Lanwades Business Park  
Kentford  
Newmarket  
Suffolk  
CB8 7PN

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# BURWELL & DISTRICT DAY CENTRE

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# BURWELL & DISTRICT DAY CENTRE

## LETTER AND REPORT FROM OUR CHAIR

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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It is hard to believe that 2024 marked the 35th year since the Burwell & District Day Centre first opened its doors. Our objective was clear: to support those aged 55 and over in Burwell and the surrounding villages who experience loneliness, social isolation, and the loss of connection that so often comes with later life.

For more than three decades, the Day Centre has remained a constant presence in the community, offering care, companionship, and a sense of belonging to those who need it most. Our Meals-on-Wheels service, which provides freshly prepared meals and regular contact to individuals who are immobile or housebound, continues to be in demand, not only in our village, but other Districts too.

Today, we continue to be the only five-day-a-week facility providing this level of social care in Cambridgeshire and it is increasingly unlikely that comparable services will be established elsewhere in the County. This places a significant responsibility on the Day Centre, but it also underlines the importance and value of the work we do every day.

Like many charities across the country, Burwell & District Day Centre has operated in a challenging financial environment, shaped by rising costs, reduced public funding, and ongoing economic uncertainty.

Against this backdrop, however, I am pleased to report that the year ending 31 December 2024 marked a period of consolidation and recovery for our charity, following the exceptional challenges faced during the 2023.

While the Statement of Financial Activities shows a continued deficit for the year, the Trustees are encouraged by the significant improvement in the charity's underlying financial position, the strengthening of governance and financial controls, and the clear progress made towards long-term sustainability.

#### **Financial Performance and Context**

As outlined in the 2023 Annual Report, the previous year's deficit was largely the result of timing differences, one-off accounting adjustments, and the recognition of expenditure relating to income received in earlier periods, rather than a deterioration in day-to-day operations. The 2024 figures reflect a much more stable and representative financial position, including:

Income increased significantly during the year, rising from £99,330 in 2023 to £133,711 in 2024, driven by:

- improved trading income from core charitable activities
- stronger fundraising performance
- continued grant support
- Expenditure remained broadly consistent with the prior year, reflecting the Trustees' commitment to maintaining service quality while exercising careful cost control.

#### **Strengthening Financial Management and Governance**

A key feature of 2024 was the significant improvement in the charity's financial systems and internal controls. The Trustees were fortunate to receive the support of volunteers with extensive business, financial, and management experience, who worked alongside staff to:

- review and correct historic accounting issues
- restructure and properly configure the Sage accounting system
- strengthen record-keeping procedures
- and establish clearer processes for financial oversight and reporting

As a result, the charity now operates with a much more robust accounting framework, improved transparency, and greater confidence in the accuracy and timeliness of financial information. These improvements are intended to ensure that future accounts are prepared and filed on time and to reduce the risk of similar administrative difficulties arising again.

# BURWELL & DISTRICT DAY CENTRE

## LETTER AND REPORT FROM OUR CHAIR (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Reserves and Going Concern

While reserves reduced during the year, the Trustees remain satisfied that the Day Centre continues to operate on a going concern basis, supported by prudent financial management and active oversight.

The Trustees continue to review the reserves position regularly in line with the charity's reserves policy and remain focused on balancing financial resilience with the delivery of essential services.

### Looking Ahead – Service Development and Growth

Alongside stabilising the charity's finances, 2024 also saw the development of initiatives designed to broaden the Day Centre's reach and strengthen community engagement.

One such initiative was the introduction of a Community Café, open on Mondays, providing a welcoming space for people to meet friends, reduce isolation, and enjoy affordable refreshments and light meals. This initiative supports the charity's social objectives while also offering the potential to generate modest additional income.

The Trustees anticipate that such initiatives, alongside continued improvements in systems, governance, and fundraising activity, will contribute to gradual growth in membership and participation in the years ahead.

### Conclusion

I firmly believe that 2024 has been a turning point for Burwell & District Day Centre. While financial challenges remain, the charity is now operating from a position of greater stability, stronger governance, and clearer strategic direction.

The Trustees and I remain committed to prudent financial management, service development, and ensuring that the Day Centre continues to provide vital support, companionship, and care to older people in Burwell and the surrounding communities.



Hazel Williams MBE

**Chair**

Date: 3rd February 2026

# BURWELL & DISTRICT DAY CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

The Trustees confirm that the annual report and accounts comply with the requirements of the UK Accounting Standards, Charities Act 2011 and the Charities SORP 2005. The Trustees are required to prepare financial statements for each financial year which 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.

#### **Objectives and activities**

The Day Centre's objective is to provide facilities for the care, education and recreation of any person over 55 years of age or those with a disability. Priority is given to those residing in Burwell, Reach and Swaffham Prior.

The charity is governed by a written Constitution in which its objects are set out. Our aim is to provide the best possible facilities for people of various age groups, cultures and abilities, with a focus on our core group as defined in our constitution. Our achievements are reflected in our continued service provision, particularly for Older Age Social Inclusion, as defined by Cambridgeshire County Council's funding agreement.

#### *Public benefit*

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

#### **Achievements and performance**

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

During 2024, we conducted a village-wide Day Centre Questionnaire, distributed via local shops and outlets. The Questionnaires were collected via stand-up collection boxes located at various outlets throughout the village. The aim of the Questionnaire was to determine the villagers' views on the Day Centre, what improvements/additions could be made and suggestions as to the Day Centre moving forward. The response was helpful and useful for Trustee discussion.

On September 14th 2024, the Day Centre celebrated its 35<sup>th</sup> anniversary. An Open Day took place with craft stalls, games, food and drinks and tours of the Day Centre's facilities and operations. We also had representations from Police and Fire Stations which received a great deal of interest.

We also opened our Community Café trial on September 20<sup>th</sup>, with a large number of local residents keen to sample our fare. As a result, we decided to continue opening on Mondays as the trial was a great success.

#### **Financial review**

##### *Risk Management*

The Day Centre carries out reviews of the major risks to which the charity is exposed. Where appropriate, policies have been established to mitigate the risks the charity faces. These policies are periodically reviewed to ensure they continue to meet the needs of the charity and compliant with all health and safety requirements.

##### *Related Parties*

Burwell Parish Council holds the lease of the Day Centre site from Cambridgeshire County Council. The current lease has a further 7 years to run at a nominal rent.

# BURWELL & DISTRICT DAY CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### *Reserves policy*

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

#### *Major risks*

The Day Centre carries out reviews of the major risks to which the charity is exposed. Where appropriate, policies have been established to mitigate the risks the charity faces. These policies are periodically reviewed to ensure they continue to meet the needs of the charity and compliant with all health and safety requirements.

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

The Burwell and District Day Centre Trust is a registered Charity number 1003439 and governed by its Constitution, as updated in July 2023.

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

Hazel Williams MBE (Chair)

Simon Rogers (Vice Chair)

Sandy Cater (Treasurer)

Sue Elliott

James Perry (Parish Council Member)

Joan Lonsdale (Parish Council Member)

Paul Webb (Parish Council Member)

Liz Swift (Parish Council Member)

Geraldine Tate (Parish Council Member)

Sue Evans MBE

James Hammond

#### *Recruitment and appointment of trustees*

The appointment of Trustees is governed by the Day Centre's Constitution. This requires a majority of two Trustees to be nominated by the Parish Council and ten others to be selected for their skills and commitment to the management of the Day Centre.

In January 2024, a change of management roles took place. James Hammond (in a volunteer capacity) took over the position of C.E.O. with Sandy Cater becoming C.O.O. (Chief Operating Officer). The C.O.O, again in a voluntary capacity, was tasked with overseeing the day-to-day administrative and operational functions of the Day Centre, while James Hammond would focus on strategic and business planning.

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



Hazel Williams MBE (Chair)

**Trustee**

Date: 3 February 2026

# BURWELL & DISTRICT DAY CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BURWELL & DISTRICT DAY CENTRE

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I report to the trustees on my examination of the financial statements of Burwell & District Day Centre (the Day Centre) for the year ended 31 December 2024.

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

As the trustees of the Day Centre 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 Day Centre'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 Day Centre 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.

*John Sterrat FCCA*

#### **Hardcastle Burton (Newmarket) Limited**

3B Rosemary House  
Lanwades Business Park  
Kentford  
Newmarket  
Suffolk  
CB8 7PN  
3 February 2026

# BURWELL & DISTRICT DAY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	2	23,326	35,825	59,151	11,032	38,501	49,533
Charitable activities	3	66,861	-	66,861	48,155	-	48,155
Activities for generating funds	4	6,897	-	6,897	998	-	998
Investments	5	802	-	802	644	-	644
<b>Total income</b>		<u>97,886</u>	<u>35,825</u>	<u>133,711</u>	<u>60,829</u>	<u>38,501</u>	<u>99,330</u>
<b>Expenditure on:</b>							
Charitable activities	6	114,936	35,456	150,392	107,404	42,308	149,712
<b>Total expenditure</b>		<u>114,936</u>	<u>35,456</u>	<u>150,392</u>	<u>107,404</u>	<u>42,308</u>	<u>149,712</u>
<b>Net income/(expenditure)</b>		(17,050)	369	(16,681)	(46,575)	(3,807)	(50,382)
Transfers between funds		(2,857)	2,857	-	8,652	(8,652)	-
<b>Net movement in funds</b>	8	(19,907)	3,226	(16,681)	(37,923)	(12,459)	(50,382)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		214,513	(3,226)	211,287	252,436	9,233	261,669
<b>Fund balances at 31 December 2024</b>		<u>194,606</u>	<u>-</u>	<u>194,606</u>	<u>214,513</u>	<u>(3,226)</u>	<u>211,287</u>

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


# BURWELL & DISTRICT DAY CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		130,811		134,308
<b>Current assets</b>					
Stocks	13	400		400	
Debtors	14	5,784		3,413	
Cash at bank and in hand		72,722		89,078	
		<u>78,906</u>		<u>92,891</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(15,111)</u>		<u>(15,912)</u>	
<b>Net current assets</b>			<u>63,795</u>		<u>76,979</u>
<b>Total assets less current liabilities</b>			<u>194,606</u>		<u>211,287</u>
<b>The funds of the Day Centre</b>					
Restricted income funds	16		-		(3,226)
Unrestricted funds	17		194,606		214,513
			<u>194,606</u>		<u>211,287</u>

The financial statements were approved by the trustees on 3 February 2026

  
Hazel Williams MBE (Chair)  
Trustee

# BURWELL & DISTRICT DAY CENTRE

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

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### 1 Accounting policies

#### Charity information

Burwell & District Day Centre is an unincorporated registered charity.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Day Centre'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 Day Centre is a Public Benefit Entity as defined by FRS 102.

The Day Centre 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 Day Centre. Monetary amounts in these financial statements are rounded to the nearest £.

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Day Centre 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 Day Centre.

#### 1.4 Income

Income is recognised when the Day Centre 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 Day Centre 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 Day Centre 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.

# BURWELL & DISTRICT DAY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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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:

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	20% reducing balance
Property	Not depreciated
Leasehold improvement	10% straight line

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 Impairment of fixed assets

At each reporting end date, the Day Centre 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).

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

#### 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.

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

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

# BURWELL & DISTRICT DAY CENTRE

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

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	21,784	369	22,153	9,474	-	9,474
Grants	-	35,456	35,456	900	38,501	39,401
Membership fees	1,542	-	1,542	658	-	658
	<u>23,326</u>	<u>35,825</u>	<u>59,151</u>	<u>11,032</u>	<u>38,501</u>	<u>49,533</u>

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Day Centre</b>		
Meals	58,794	44,066
Bookings	8,059	4,080
Other income	8	9
	<u>66,861</u>	<u>48,155</u>

### 4 Income from activities for generating funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	4,794	951
Shop income	2,103	47
	<u>6,897</u>	<u>998</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>802</u>	<u>644</u>

# BURWELL & DISTRICT DAY CENTRE

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

### 6 Expenditure on charitable activities

	Day Centre 2024 £	Day Centre 2023 £
<b>Direct costs</b>		
Depreciation and impairment	4,187	5,882
Food	20,498	20,933
Telephone	545	666
Repairs and renewals	5,988	6,377
Entertainment	8,262	3,660
Computer expenses	1,394	14,556
Payroll provider	2,108	2,489
Sundry expenses	1,510	645
Fuel for Minibus	288	240
Minibus insurance	1,319	493
Minibus repairs and service	1,801	74
Heat and light	6,883	5,714
Other Utilities	4,429	2,188
Cleaning	3,551	2,938
	<u>62,763</u>	<u>66,855</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	87,629	82,857
	<u>150,392</u>	<u>149,712</u>
<b>Analysis by fund</b>		
Unrestricted funds	114,936	107,404
Restricted funds	35,456	42,308
	<u>150,392</u>	<u>149,712</u>

### 7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	84,543	80,289
Postage and stationery	1,418	1,709
Insurance	1,668	176
Accountancy	-	683
	<u>87,629</u>	<u>82,857</u>
<b>Analysed between:</b>		
Day Centre	<u>87,629</u>	<u>82,857</u>

# BURWELL & DISTRICT DAY CENTRE

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

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<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	4,187	5,882
		<u>          </u>	<u>          </u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	5	5
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	84,543	80,289
	<u>          </u>	<u>          </u>

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

### 11 Taxation

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

# BURWELL & DISTRICT DAY CENTRE

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

### 12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Property £	Leasehold improvement £	Total £
<b>Cost</b>						
At 1 January 2024	72,104	449	28,094	5,845	175,373	281,865
Additions	-	690	-	-	-	690
At 31 December 2024	72,104	1,139	28,094	5,845	175,373	282,555
<b>Depreciation and impairment</b>						
At 1 January 2024	71,287	12	28,094	-	48,164	147,557
Depreciation charged in the year	204	282	-	-	3,701	4,187
At 31 December 2024	71,491	294	28,094	-	51,865	151,744
<b>Carrying amount</b>						
At 31 December 2024	613	845	-	5,845	123,508	130,811
At 31 December 2023	817	437	-	5,845	127,209	134,308

### 13 Stocks

	2024 £	2023 £
Raw materials and consumables	400	400

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,572	937
Prepayments and accrued income	2,212	2,476
	5,784	3,413

# BURWELL & DISTRICT DAY CENTRE

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

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

	2024 £	2023 £
Other taxation and social security	2,029	929
Trade creditors	3,949	2,393
Other creditors	8,450	11,907
Accruals and deferred income	683	683
	<u>15,111</u>	<u>15,912</u>

### 16 Restricted funds

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

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Minibus fund	(3,226)	369	-	2,857	-
CCC Grant fund	-	35,456	(35,456)	-	-
	<u>(3,226)</u>	<u>35,825</u>	<u>(35,456)</u>	<u>2,857</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 January 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 December 2023 £</b>
Minibus fund	9,233	-	(3,807)	(8,652)	(3,226)
CCC Grant fund	-	38,501	(38,501)	-	-
	<u>9,233</u>	<u>38,501</u>	<u>(42,308)</u>	<u>(8,652)</u>	<u>(3,226)</u>

### 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 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General Fund	214,513	97,886	(114,936)	(2,857)	194,606
	<u>214,513</u>	<u>97,886</u>	<u>(114,936)</u>	<u>(2,857)</u>	<u>194,606</u>

# BURWELL & DISTRICT DAY CENTRE

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

### 17 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General Fund	252,436	60,829	(107,404)	8,652	214,513

### 18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>			
Tangible assets	130,811	-	130,811
Current assets/(liabilities)	63,795	-	63,795
	<u>194,606</u>	<u>-</u>	<u>194,606</u>
	<u>194,606</u>	<u>-</u>	<u>194,606</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	134,308	-	134,308
Current assets/(liabilities)	80,205	(3,226)	76,979
	<u>214,513</u>	<u>(3,226)</u>	<u>211,287</u>
	<u>214,513</u>	<u>(3,226)</u>	<u>211,287</u>

### 19 Related party transactions

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