

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRADBURY DAY CENTRE TRUST

TCA (Shrewsbury) LLP
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BRADBURY DAY CENTRE TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10

BRADBURY DAY CENTRE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	S Casbolt Ms J Hollins G Kerr Ms N Rogers
PRINCIPAL ADDRESS	c/o Thornfield House Cottesloe Ridge Chester Avenue Whitchurch SY13 1N
REGISTERED CHARITY NUMBER	1021967
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

BRADBURY DAY CENTRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 aims

The object of the Trust is for the relief of the elderly in North Shropshire in particular by the provision of a day care centre.

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.

Significant activities

In the early 1990s the Bradbury Foundation in Hong Kong helped fund the building of day care centre in Whitchurch, on land owned by the Secretary of State for Health. The Secretary of State owned the building and granted a 60-year lease to the Bradbury Day Centre Trust. The building was then to be sub-let to Shropshire County Council to run a day care centre.

When Shropshire County Council vacated the building years later, a new tenant was sought to take over and run the centre and the new tenant set up as an incorporated charity, Bradbury Care Centre Limited.

There is a licence agreement in place between The Bradbury Day Centre Trust and Bradbury Care Centre Limited.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity was in receipt of £300,000 funding from the Bradbury Foundation.

The funding has been used to bring the full building back into use and provide some much needed respite beds at the centre.

The funding was restricted but as the project drew to a close it became apparent that £22,000 would remain unspent, so the Bradbury Foundation agreed that Bradbury Day Centre Trust could use those funds however the Trustees felt appropriate to help the Bradbury Care Centre and so those funds have been transferred into unrestricted funds at the year end.

FINANCIAL REVIEW

Reserves policy

Historically there has been little routine expenditure by the Trust, with funds being built to support the building into the future.

This year there was £22k of funding added into unrestricted funds, as noted above, bringing the unrestricted fund to £46k, with a further £5k held in restricted funds which has been spent post year end.

Going concern

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The accounts show income of £307,283 (2024: £5,817) and expenditure of £272,912 (2024: £1,520) resulting in a net surplus of £34,372 (2024: £4,297).

As noted above this has been an exceptional year and the Board anticipate financial activity to fall back in line with prior years going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

BRADBURY DAY CENTRE TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Bradbury Day Centre Trust is a charitable trust which was established on 17th May 1993 and registered with the Charity Commission on 28th May 1993.

Recruitment and appointment of new trustees

New Trustees may be appointed by a resolution of the Trustees recorded in the minutes.

Decision making

Per the governing document, three Trustees shall form a quorum. Questions arising at a Trustee meeting shall be decided by a majority of votes (each Trustee present having one vote) and in the case of an equality of votes, the Chairman shall have a second or casting vote.

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).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 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 Charities 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

30/01/2026

Approved by order of the board of trustees on and signed on its behalf by:



.....
Ms N Rogers - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRADBURY DAY CENTRE TRUST

Independent examiner's report to the trustees of Bradbury Day Centre Trust

I report to the charity trustees on my examination of the accounts of Bradbury Day Centre Trust (the Trust) for the year ended 31 March 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

C Moelwyn Williams

C Moelwyn-Williams, FCA BSc

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *30th January 2026*

BRADBURY DAY CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	300,000	300,000	-
Charitable activities					
Day Centre					
		6,500	-	6,500	5,500
Investment income	2	783	-	783	317
Total		<u>7,283</u>	<u>300,000</u>	<u>307,283</u>	<u>5,817</u>
EXPENDITURE ON					
Charitable activities					
Day Centre					
		-	272,846	272,846	-
Other		66	-	66	1,520
Total		<u>66</u>	<u>272,846</u>	<u>272,912</u>	<u>1,520</u>
NET INCOME					
Transfers between funds	5	7,217 <u>22,000</u>	27,154 <u>(22,000)</u>	34,371 <u>-</u>	4,297 <u>-</u>
Net movement in funds		29,217	5,154	34,371	4,297
RECONCILIATION OF FUNDS					
Total funds brought forward		16,586	-	16,586	12,289
TOTAL FUNDS CARRIED FORWARD		<u><u>45,803</u></u>	<u><u>5,154</u></u>	<u><u>50,957</u></u>	<u><u>16,586</u></u>

The notes form part of these financial statements

BRADBURY DAY CENTRE TRUST

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		45,803	5,154	50,957	16,586
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		45,803	5,154	50,957	16,586
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		45,803	5,154	50,957	16,586
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		45,803	5,154	50,957	16,586
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	5				
Unrestricted funds				45,803	16,586
Restricted funds				5,154	-
				<hr/>	<hr/>
TOTAL FUNDS				50,957	16,586
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on
30/01/2026
..... and were signed on its behalf by:



.....
N Rogers - Trustee

BRADBURY DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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.

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.

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. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	783	317
	<u> </u>	<u> </u>

BRADBURY DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Day Centre	5,500	-	5,500
Investment income	317	-	317
Total	<u>5,817</u>	<u>-</u>	<u>5,817</u>
 EXPENDITURE ON			
Other	1,520	-	1,520
 NET INCOME	4,297	-	4,297
 RECONCILIATION OF FUNDS			
Total funds brought forward	12,289	-	12,289
 TOTAL FUNDS CARRIED FORWARD	<u>16,586</u>	<u>-</u>	<u>16,586</u>

5. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	16,586	7,217	22,000	45,803
Restricted funds				
Bradbury Foundation	-	27,154	(22,000)	5,154
 TOTAL FUNDS	<u>16,586</u>	<u>34,371</u>	<u>-</u>	<u>50,957</u>

BRADBURY DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,283	(66)	7,217
Restricted funds			
Bradbury Foundation	300,000	(272,846)	27,154
TOTAL FUNDS	<u>307,283</u>	<u>(272,912)</u>	<u>34,371</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	12,289	4,297	16,586
TOTAL FUNDS	<u>12,289</u>	<u>4,297</u>	<u>16,586</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,817	(1,520)	4,297
TOTAL FUNDS	<u>5,817</u>	<u>(1,520)</u>	<u>4,297</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	12,289	11,514	22,000	45,803
Restricted funds				
Bradbury Foundation	-	27,154	(22,000)	5,154
TOTAL FUNDS	<u>12,289</u>	<u>38,668</u>	<u>-</u>	<u>50,957</u>

BRADBURY DAY CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. 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 £	Movement in funds £
Unrestricted funds			
General fund	13,100	(1,586)	11,514
Restricted funds			
Bradbury Foundation	300,000	(272,846)	27,154
TOTAL FUNDS	<u>313,100</u>	<u>(274,432)</u>	<u>38,668</u>

Restricted fund

Bradbury Foundation Fund - during the year the charity received £300,000 from the Bradbury Foundation. The funding was restricted to be used to bring the full building back into use and provide some much-needed respite beds at the centre. While the funding was restricted, as the project drew to a close it became apparent that £22,000 would remain unspent, so the Bradbury Foundation agreed that Bradbury Day Centre Trust could use those funds however the Trustees felt appropriate to help the Bradbury Care Centre and so those funds have been transferred into unrestricted funds at the year end. The remaining £5k has been used post year end of the final bills.

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.