THE BRIGHOUSE OLD PEOPLE'S WELFARE COMMITTEE

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR YEAR ENDED 31ST DECEMBER 2025

CHARITY NO: 231372

THE BRIGHOUSE OLD PEOPLE'S WELFARE COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

Registered Charity Number	231372
Charity Address:	Park Row Centre Park Row Brighouse HD6 1AB
Independent Examiner:	Amanda Caldwell ACA 7 Lyndhurst Grove Road Brighouse HD6 3SD

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Governing Document

The charities governing document is its Constitution adopted on 5th April 1950 as amended on 29th June 2009 & 23rd March 2015.

Aims

The object of the charity is to promote and assist the general good of the elderly in Brighouse and surrounding area by assisting the work of statutory authorities and voluntary organisations engaged in providing facilities for physical and mental recreation, developing physical movement, furthering health, relieving poverty , distress and sickness, or in pursuing any objects which now are or hereafter may be deemed by law to be charitable.

The Trustees have complied with section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission regarding public benefit when deciding what activities the charity should undertake.

Trustees

The Trustees of the charity during the period were Mr. John S Barraclough (Chair), Mr. Derek A Ashton (Treasurer) and Ms. Nicola Joseph

The Trustees are responsible for the recruitment, appointment and training of new Trustees.

The property is owned by the Trustees as nominees for the charity.

Committee

The charity is administered day to day by a committee comprising:

Chair:	Lyn Smith
Vice Chair (Kitchen):	Christiane Sutcliffe
Secretary (Vice Chair Admin):	Janet Hartley
Treasurer:	Derek A Ashton
Other Committee Members:	John S Barraclough
	Patricia Bates
	Douglas Cornell
	Angela Dwyer
	Nicola Joseph
	Steven Lister
	Jan Marshall
	Margaret Marshall
	Mary Needham (Hon. President)
	Colin Stout
	Christiane Sutcliffe
	Marlene Travis

The members of the Committee are appointed annually at the annual general meeting.

Members are elected for a period of one year and are drawn from interested groups in the community.

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Review of the Year

Though first established in 1950 to serve the elderly of Brighouse and surrounding area, the Brighouse Old People's Welfare Committee has only been active at its present location since 1976 when the current building was erected. Throughout this period the Centre was known as the Brighouse Rest Centre but following the resolution taken by the Committee in 2024 the "trading name" was formally changed to Park Row Centre on the 14th February 2025. Though the demographic may have changed over the preceding 50 years, the Committee felt the original charitable purpose remained unchanged but enhanced by a name more suited to a 21st century facility. However, there are currently no plans to change the formal legal name of the charity, which will remain Brighouse Old People's Welfare Committee for the foreseeable future.

The Committee felt that the change in name should be celebrated and agreed that an afternoon tea, accompanied by live entertainment, would be the most effective way to introduce the new forward facing Park Row Centre to older members in the community. It was agreed that there would be no charge for the event and care was taken, wherever possible, to ensure that the "regulars" were included in the celebration. The celebration proved very successful and was well received by customers and volunteers' alike.

Following the successful launch of Park Row Centre "brand" earlier in the year, the Centre secured a grant from the local authority to celebrate the International Day of Older People. Building on the format of the previous event, the celebration was well attended and proved to be another successful occasion.

While numbers attending the Centre continued to improve towards pre-Covid levels during the course of the year, recruitment and retention of volunteers continued to present a challenge. This was particularly acute in the case of cook required to prepare the Wednesday three course lunch. However, after much discussion it was agreed that this be a paid position and a former volunteer stepped forward on a self-employed basis to take on the role. This proved very successful, further boosting numbers on a Wednesday and on other days when full English breakfasts were introduced.

During FY2025, Park Row Centre welcomed three new community groups: Chit-Chat Club, Knit & Natter, and The Compassionate Friends. These groups, which meet on either a weekly or monthly basis and are primarily aimed at older members of the community, joined four long-established groups already using the Centre. Together, they not only provide valuable opportunities for social connection and support but also generate a welcome and reliable income stream for the Centre.

Continuing the proactive approach to upgrading the building adopted in FY2024, the decision was taken to replace the front entrance door and adjoining window panels. While uPVC would have been the lower-cost option, a satin white, high-performance commercial aluminium door and side windows were selected as a more durable and sustainable long-term solution. Particular attention was also given to accessibility, with double-opening doors incorporating hold-open functionality to ensure convenient and compliant access for wheelchair users.

The domestic cooking range had long been considered inadequate for the Centre's needs, with an oven that was too small and hob unsuitable for the larger catering pans used when preparing Wednesday lunches. In response to the request from kitchen staff, the decision was taken to invest in a replacement commercial range cooker, which, at a cost of £1,550, was only marginally more expensive than the domestic unit it replaced. The new cooker provides the capacity and functionality required to support the Centre's catering needs more effectively.

Building on the success of previous years, it was agreed to hold two Christmas lunches in 2025. The first was a smaller festive fare to welcome carol singers from a local junior school, while the second

was a more traditional Christmas lunch. Both events were exceptionally well received, and it is hoped that a similar programme will be offered again in 2026

Financial review

The income during the year was £34,378 (2024: £22,568) and after deducting the expenditure of £29,319 (2024: £24,505) the charity made a deficit of £111 (2024: deficit £1,937).

Reserves policy

An unrestricted cash reserve equal to 12 months of regular expenditure plus a contingency of £20,000 for a rolling programme of refurbishment is considered to be the appropriate level of reserve. At the year end the charity's unrestricted cash reserves were around £15,000 above this level, but this is considered reasonable by the trustees as plans are being developed to upgrade the Centre with the replacement of the front entrance and internal doors. It is thought that these were originally fitted when the building was first constructed in around 1970 and are very much in need of replacement.

Risk review

The committee members have conducted a review of the major risks to which the Charity is exposed and systems have been developed to mitigate those risks. Procedures are in place to minimise internal risks and these procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

The Charity's funds are held in accounts with a mainstream bank and building society. Due to the size of the Charity this is considered to be the appropriate investment strategy.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and its position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which 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. 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 the trustees on their behalf:

John S Barraclough
Chair of Trustees
25th March 2026

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE BRIGHOUSE OLD PEOPLE'S WELFARE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the Brighouse Old People's Welfare Committee accounts for the year ended 31st December 2025.

Responsibilities and basis of report

As the Charity's Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.



Amanda Caldwell ACA

25th March 2026

7 Lyndhurst Grove Road
Brighouse
HD6 3SD

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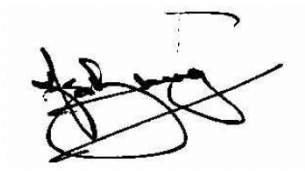
		2025			2024
		Unrestricted funds general	Restricted funds	Total	Total
Income and endowments from :		£	£	£	£
Donations and legacies	3a	518	-	518	595
Other trading activities	3b	6,872	-	6,872	5,023
Investments	3c	1,500	-	1,500	1,746
Charitable activities	3d	25,088	-	25,088	13,308
Grant income	3e	-	400	400	1,896
Total Income		33,978	400	34,378	22,568
Expenditure on :					
Charitable Activities					
Food and drink for the Centre		9,038	400	9,438	6,101
Equipment		735		735	4,439
Chef expenses		3,975		3,975	-
Event costs		189	-	189	120
Repairs and maintenance		814		814	2,212
Building improvements		1,199		1,199	
Cleaning and cleaning materials		4,808	-	4,808	4,785
Accountancy			-	0	- 30
Rates and water		440	-	440	347
Insurance		799	-	799	821
Light and heat		2,906	-	2,906	2,812
Telephone		261	-	261	327
Postage , stationery and advertising		92	-	92	313
Card charges		47		47	
Sundry expenses		89	-	89	348
Loss on disposal			-	-	
Depreciation :					
Centre equipment		3,416	-	3,416	1,604
Car park			111	111	306
Other costs:					
Independent examiner's fee		-	-	-	
Total Expenditure		28,808	511	29,319	24,505
Net movements in funds before transfer		5,170	(111)	5,059	(1,937)
Transfers					
Net movement in funds for the year		**5,170**	**(111)**	**5,059**	**(1,937)**
Reconciliation of funds:					
Total funds bought forward		59,887	743	60,630	62,567
Total funds carried forward		65,057	632	65,689	60,630

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BALANCE SHEET AS AT 31 DECEMBER 2025

		2025		2024	
Fixed Assets	**Note**	**£**	**£**	**£**	**£**
Tangible assets					
Centre Equipment	**2**		13,215		9,087
Car park	**2**		1,472		1,731
			14,687		10,818
Current Assets					
Stock		43		520	
Prepayments and accrued income		1,045		1,550	
Cash		100		100	
Barclays plc current account		10,641		4,652	
Yorkshire Building Society		39,489		43,653	
		51,318		50,475	
Creditors : Amounts falling due in less than one year					
Accruals and deferred income		(315)		(663)	
Net current assets			51,003		49,812
Net assets			65,689		60,630
The funds of the charity :					
Unrestrictd funds					
General fund	**4**		65,058		59,887
Restricted funds					
Car park grant	4		632		743
			65,689		60,630

Approved on behalf of the trustees on 25 March 2026 by :



John S Barraclough
Chair of Trustees

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1. Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the Charities Act 2011 and applicable accounting standards, under the historical cost accounting rules and comply in all material matters with the Statement of Recommended Practice "Accounting and Reporting by Charities" FRS102 version (effective 2019) and the Charities Act 2011 and applicable regulations. The financial statements cover a twelve month period and have been prepared in Sterling.

The charity is a public benefit entity under the definition in FRS102. The accounts are prepared on a going concern basis.

Depreciation

Tangible fixed assets are stated at cost less depreciation. The costs of minor additions below £100 are not capitalised. Depreciation is calculated so as to write off the cost of assets, over their useful economic life as follows:-

Centre Equipment	15% p. a. reducing balance
Car Park	15% p. a. reducing balance

Stocks

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

Income

Donations, grants, fees and legacies are recorded when they are received or when their receipt is probable.

Room letting income is recognised when the rental is due.

Bank interest is accounted for when receivable.

Expenditure

Expenditure is accounted for when it becomes payable.

Funds

General funds represent the funds of the Charity which are not subject to any restrictions regarding their use and are available for application on the general purposes of the Charity.

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2 **Fixed assets for use by the charity**	**Centre Equipment £**	**Car Park £**	**Total £**
Cost as at 1 Janary 2025	32,358	16,406	48,764
Additions	7,544		7,544
Disposals	-1500		- 1,500
Cost as at 31 December 2025	38,402	16,406	54,808
Depreciation as at 1 January 2025	23,271	14,674	37,945
Charge for year	3,416	260	3,676
Disposals	- 1,500		
Depreciation as at 31 December 2025	25,187	14,934	40,121
Net Book Value as at 31 December 2025	13,215	1,472	14,687
Net Book value as at 31 December 2024	9,087	1,731	10,818

The freehold premises has been written off in prior years, The original cost in 1976 is not known.

		2025			**2024**
3	**Income**	**Unrestricted funds £**	**Restricted funds £**	**Total £**	**Total £**
a)	Donations and legacies				
	Donations and legacies	518		518	131
	Sundry receipts (raffle etc)	1,004		1,004	464
		1,522	-	1,522	- 595
b)	Other trading activities				
	General hire of rooms	5,600	-	5,600	3,510
	Good as New Sales	1,263	-	1,263	613
	Poll station income		-	-	900
		6,863	-	6,863	- 5,023
c)	Investments				
	Bank Interest	1,500		1,500	1,229
		1,500	-	1,500	- 1,229
d)	Charitable activities				
	Rest centre receipts	24,094		24,094	11,446
		24,094	-	24,094	- 11,446
e)	Grants				
	Staying Well	-		-	-
	Brighouse Forum	-		-	-
	IDOP	-		400	400
		-	-	400	- 400

4 Funds

Fund	Balance at 1 January 2025 £	Surplus for the year £	Balance at 31 December 2025 £
Unrestricted funds			
General fund	59,887	5,170	65,057
Restricted funds			
Lottery funding for car park	743	(111)	632
	60,630	5,058	65,688

Restricted funds

The Lottery funding was fully spent on works required to improve the car park and so the fund balance reduces as the related asset is depreciated.

5 Analysis of assets by fund

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	14,055	632	14,687
Current assets	51,318	-	51,318
Current liabilities	(315)	-	(315)
	65,057	632	65,689

6 Trustee's remuneration and expenses

No trustees received any remuneration or expenses during the year.
During the year the charity had no employees.