BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

INFORMATION

Trustees	Mr R Fellows Mrs S B Newall Mr A Foster Mrs A Scarnett Mrs P Turner Mr B Turner
Chairman	Mr B Turner
Secretary	Mr A Foster
Charity Number	500165
Address	Bradley Senior Citizens' Centre Wilkinson Avenue Bradley Bilston West Midlands WV14 8PS
Independent Accountants	Parkes & Co Accountants Ltd The Coach House Greensforge Kingswinford West Midlands DY6 0AH

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

CONTENTS

	PAGE
Trustees Report	1
Independent Accountant's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 - 12

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

TRUSTEES' REPORT

The trustees present their report and financial statements for the year ended 31st December 2025.

Objects of the charity, principal activities and organisation of our work.
The charity is governed by a trust deed dated 1st April 1974.
The charity's objectives continue to be that of social and welfare activities on behalf of the elderly people of Bradley and the district thereon.
The charity is administered by the committee of fifteen members who manage the Senior Citizens' Centre.

Development activities and achievements this year.
The Centres expenses for the year totals £38,965; this is a increase on last year by £4,203. This is due to increased premises running costs related to the supply of water, heat and lighting to the centre

The Centre is actively looking at ways to increase its income.

Future Developments.
There are ongoing proposals for the developments to the centre. It is intended to carry out further work with the elderly people, who are disabled. Again, the impacts have been significant with groups not recommencing.

Transactions and Financial position.
The Centre has shown gross income of £52,447 this year - income has increased by £25,752. This is due to an increase in grants and donations received to cover the core costs of the centre. The Grant was used to buy new dining room furniture, kitchen utensils and replace old doors within the centre.
The Trustee's recognise that further funding streams needs to be explored to make use of the capacity with week days to let out the centre to various groups e.g keep fit classes, social groups and training facilities etc.
With the refurbished areas the centre is more attractive to user groups.

Funds available.
The balance sheet shows unrestricted funds carried forward at 31st December 2025 of £126,739. This represents the net assets availble to the charity to meet its objectives in whatever way the trustees see fit.

Asset write off
No assets have been written off this year.

By order of the board

Signed.....
Chairman

Date..... 22/10/26

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

INDEPENDENT EXAMINERS REPORT

I report on the accounts of Bradley and District Senior Citizens Centre for the year ended 31st December 2025 set out on pages 3 to 12.

Respective responsibilities of trustees and examiner.
The charity's objectives continue to be that of social and welfare activities on behalf of the elderly people of Bradley and the district thereon.
independent examination is needed.
It is my responsibility to:
1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5) (b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's report.
My examination was carried out in accordance with general Directions given by the Charity Commission. An examinatiom includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 the section 41 of the Act: and to prepare accounts which accord with the accounting requirements of the Act.
have not been met; or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Signed.....
E S Parkes - FFA membership 254932

PARKES & CO ACCOUNTANTS LTD
The Coach House
Greensforge
Kingswinford
West Midlands
DY6 0AH

Date.....22/10/26

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

INCOMING RESOURCES	NOTES	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Grant Income	2		£ -	£ -	£ -
Grant Income Released	2		£ 13,724	£ 13,724	£ 5,000
Net Grant Income		£ -	£ 13,724	£ 13,724	£ 5,000
Donations	3		£ 43,320	£ 43,320	£ 20,662
Other Income	4		£ 9,127	£ 9,127	£ 6,033
Interest Received	5		£ -	£ -	£ -
Total Income Resources		£ -	£ 66,171	£ 66,171	£ 31,695
RESOURCES EXPENDED					
Direct charitable expenditure	6		£ 35,404	£ 35,404	£ 33,289
Management and administration	7		£ 2,323	£ 2,323	£ 1,473
Total resources expended		£ -	£ 37,727	£ 37,727	£ 18,140
Net Incoming/(Outgoing) resources for the year		£ -	£ 28,444	£ 28,444	-£ 8,917
MOVEMENT OF FUNDS					
Funds brought forward as at 1st January 2025			£ 98,295	£ 98,295	£ 101,363
Discharged funding					
Net Incoming/(Outgoing) resources for the year		£ -	£ 28,444	£ 28,444	-£ 3,068
Funds carried forward as at 31st December 2025		£ -	£ 126,739	£ 126,739	£ 98,295

The notes on pages 5 to 12 form part of these accounts.

BRADLEY & DISTRICT SENIOR CITIZENS' CENTRE
FOR THE YEAR ENDED 31st DECEMBER 2025

BALANCE SHEET

	NOTES	2025		2024	
Fixed Assets					
Tangible assets	10	£	110,111	£	113,618
Current Assets					
Debtors and Prepayments	11	£ -		£ 1,215	
Cash in Bank and in Hand		£ 33,216		£ 18,257	
		£ 33,216		£ 19,472	
Creditors: amounts falling due within one year	12	£ 798		£ 4,019	
		£ 798		£ 4,019	
Net Current Assets			£ 32,418		£ 15,453
Total assets less current liabilities			£ 142,529		£ 129,071
Creditors: amounts falling due after more than one year	13		£ 15,790		£ 25,790
NET ASSETS			**£ 126,739**		**£ 103,281**
Funds					
Restricted funds			£ -		£ -
Unrestricted funds			£ 126,739		£ 103,281
Total funds			**£ 126,739**		**£ 103,281**

These financial accounts were approved by the trustees

Signed.....
Trustee:

Date 22 10 26

Signed..... P. Turner
Trustee:

Date 22/10/2026

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies.

1.1 Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice on Charity Accounts.

1.2 Cash Flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 (Revised) - Cash Flow Statements.

1.3 Income

All income is accounted for when received except for grant income for operating expenses which is accounted for on a receivable basis.

1.4 Capital Grants

Specific grants in connection with capital expenditure are credited to a Deferred Grant Reserve.

1.5 Tangible fixed Assets and Depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Buildings	2% p.a.	reducing balance basis
Garage	10% p.a.	reducing balance basis
Fixtures, fitting and equipment	25% p.a.	reducing balance basis
Motor vehicles	N/A	

1.6 Direct Charitable Expenditure

Direct charitable expenditure is all expenses incurred in connection with the maintenance and running of the centre itself, and the activities arranged by the committee for the benefit of the senior citizens.

1.7 Management and Administration Expenditure

Management and administration expenditure is expense incurred which are related to the administration of the charity but only indirectly to its activities.

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

2 Grant Income

	Gross Inc. 2025	Deferred Inc. 2025	Released Inc. 2025	Net Income 2025	Net Income 2024
Decorating Grant			£ -	£ -	£ -
	£ -	£ -	£ -	£ -	£ -
Grant income released					
Buildings and equipment			£ 13,724	£ 13,724	£ 5,000
Garage			£ -	£ -	£ -
			£ -	£ -	£ -
Total	£ -	£ -	**£ 13,724**	**£ 13,724**	**£ 5,000**

3 Donations

	2025	2024
Emma Bussey Trust	£ 1,000	£ 750
CWC Suplus Ward Funds	£ 6,555	£ -
Albert Hunt Charity	£ 3,000	£ -
Miss Margorie Pursehouse	£ 20,000	£ -
Owen Family Trust	£ 500	£ -
The 29th May 1961 Charitable Trust	£ 3,000	£ -
Green Hall Foundation	£ 3,000	£ -
The James Beattie	£ 2,500	£ -
The Percy Bilton Charity	£ 750	£ -
Stepway	£ 250	£ -
National Lottery Grant	£ -	£ 19,912
Total	**£ 40,555**	**£ 20,662**

4 Other Income

	2025	2024
Fund raising activities	£ 9,127	£ 5,985
Profit on sale of chair	£ -	£ 48
Sundry Other Income (Dance & room hire)	£ 2,765	£ -
Total	**£ 11,892**	**£ 6,033**

NOTES TO THE FINANCIAL STATEMENTS

5 Interest Received

	2025	2024
Co-operative Bank	£ -	£ -
	£ -	£ -

6 Direct Charitable Expenditure

	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Premises running costs		£ 27,307	£ 27,307	£ 12,794
Outings		£ 200	£ 200	£ 200
Cleaning		£ 182	£ 182	£ 255
Repairs & Renewals		£ 7,606	£ 7,606	£ 3,753
Fundraising Activities		£ 1,532	£ 1,532	£ -
Repairs & Renewals - RE Grant			£ -	£ 19,812
Licences			£ -	£ 180
Sundry other expenses		£ 400	£ 400	£ 180
Depreciation/loss on Disposal			£ -	£ 2,757
	£ -	£ 37,227	£ 37,227	£ 39,931

7 Management and Administration Exp's

	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Bookkeeping		£ 90	£ 90	£ 90
Independent Examiners Fee		£ 786	£ 786	£ 714
Postage, Stationery and Telephone		£ 862	£ 862	£ 669
Bank charges			£ -	£ -
	£ -	£ 1,738	£ 1,738	£ 1,473

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

8	**Movement of Funds**		**Movement During 2025**
	Restricted funds		
	Brought forward from 2024	£	29,514
	Further Grant released for payment of creditors	-£	13,724
	Total	**£**	**15,790**

9	**Employees**	**2025**	**2024**
	The average number of employees during the year was:	0	0
	The total emoluments (including monetary and non-monetary benefits in kind) of employees during the year was:	£ -	£ -

No employees earned more than £40,000 pa.

None of the trustees received any remuneration during the year or were reimbursed any expenses.

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

10 Tangible Fixed Assets

		As At 1st Jan 2025	Additions	Disposals	As at 31st Dec 2025
Cost					
Land & Building	Original	£ 73,335	£ -	£ -	£ 73,335
	Pre-1998 alterations	£ 13,436	£ -	£ -	£ 13,436
	Lottery funded extension	£ 98,212	£ -	£ -	£ 98,212
	Garage	£ 13,008	£ -	£ -	£ 13,008
	Boiler Replacement	£ 10,762	£ -	£ -	£ 10,762
	2x Electric Ovens	£ -	£ 1,671	£ -	£ 1,671
		£ 208,753	£ 1,671	£ -	£ 210,424

		As At 1st Jan 2025	Charge Year	Disposals	As at 31st Dec 2025
Depreciation					
Land & Building	Original	£ 38,216	£ 702	£ -	£ 38,918
	Pre-1998 alterations	£ 4,376	£ 181	£ -	£ 4,557
	Lottery funded extension	£ 31,932	£ 1,326	£ -	£ 33,258
	Garage	£ 12,646	£ 36	£ -	£ 12,682
	Boiler Replacement	£ 10,386	£ 94	£ -	£ 10,480
	2x Electric Ovens	£ -	£ 418	£ -	£ 418
		£ 97,556	£ 2,757	£ -	£ 100,313

Net Book Values:

As at 31st December 2024	£ 111,198
As at 31st December 2025	£ 110,111

The land and buildings shown above include land at an estimated original cost of £20,000.

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NOTES TO THE FINANCIAL STATEMENTS

10 Tangible Fixed Assets - Continued		Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Land & Building	Original			£ 34,417	£ 35,119
	Pre-1998 alterations			£ 8,879	£ 9,060
	Lottery funded extension			£ 64,954	£ 66,280
	Garage			£ 326	£ 362
	Boiler			£ 282	£ 377
	2x Electric Ovens			£ 1,253	£ -
		£ -	£ -	£ 110,111	£ 111,198

11 Debtors: Amounts falling due within one year	2025	2024
Other debtors and prepayments	£ -	£ 580
	£ -	£ 580

12 Creditors: Amounts falling due within one year	2025	2024
Purchase Ledger Control	£ 12	£ -
Accruals	£ 786	£ 4,733
	£ 798	£ 4,733

13 Creditors: Amounts falling due after more than one year	2025	2024
Deferred grant reserve	£ -	£ -
	£ -	£ -
Creditors: Amounts falling due after more than five years		
Deferred grant reserve	£ 15,790	£ 20,790
	£ 15,790	£ 20,790
Total	£ 15,790	£ 20,790

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

14 Deferred grant reserve

	2025	2024
Amount deferred during the year	£ -	£ -
Amount released during the year	£ 13,724	£ 5,000
	£ 13,724	£ 5,000

15 Analysis of fund balances

Fund balances at 31st December 2025 are represented by:

	NOTES	2025	2024
Tangible fixed assets	10	£ 110,111	£ 113,618
Debtors and prepayments	11	£ -	£ 1,215
Cash at bank and at hand		£ 33,216	£ 18,257
		£ 143,327	£ 133,090
Creditors:			
Due within one year	12	£ 798	£ 4,019
Due after one year	13	£ 15,790	£ -
		£ 16,588	£ 4,019
Net Unrestricted Funds		£ 126,739	£ 129,071

The notes on pages 5 to 12 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

16 Analysis of fund balances - continued

Garage/Lottery funding		2024
Balance brought forward from 31/12/24	£	29,514
Adjustments to grant release in prior years	-£	8,724
Grant released in current year	-£	5,000
	£	15,790
Funds released to settle creditors	£	-
Fund balance carried forward at 31/12/25	£	15,790

The notes on pages 5 to 12 form part of these accounts.