

# Halstead Day Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Lambert Chapman LLP  
3 Warners Mill  
Silks Way  
Braintree  
Essex  
CM7 3GB

# **Halstead Day Centre**

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## **Halstead Day Centre**

### **Reference and Administrative Details**

|  |  |
|--|--|
| <b>Patron</b>                              | The Lady Patricia Newton of Braintree  |
| <b>Chairman</b>                            | Mrs D E Lodge M.B.E. JP  |
| <b>Trustees</b>                            | Mrs D E Lodge M.B.E. JP<br>Cllr J A Pell BEM<br>Mrs H W Catley<br>Mr A L East, FCLEX, TEP  |
| <b>Senior Management / Leadership Team</b> | Mrs D E Lodge M.B.E. JP, Chairman<br>Cllr J A Pell BEM, Trustee<br>Mrs H W Catley, Trustee<br>Mrs V Harman, Chief Executive Officer and Centre Manager<br>Mr P Amos, Administrator<br>Mrs F Fearn, Care Co-ordinator |
| <b>Day Centre Committee</b>                | Mrs V Harman, Centre Manager<br>Mrs F Fearn, Care Co-ordinator<br>Mr P Amos, Administrator<br>Mrs T Jones, Members Representative  |
| <b>Principal Office</b>                    | 40 Bridge Street<br>Halstead<br>Essex<br>CO9 1HT   |
| <b>Charity Registration Number</b>         | 280552   |
| <b>Bankers</b>                             | CAF Bank<br>25 Kings Hill Avenue<br>West Malling<br>Kent<br>ME19 4JQ   |
| <b>Financial Advisers</b>                  | Oakfield Financial Services<br>Oakfield House, 11 Century Drive<br>Braintree<br>Essex CM77 8YG   |
| <b>Independent Examiner</b>                | Mark Pearson FCA<br>Lambert Chapman LLP<br>3 Warners Mill<br>Silks Way<br>Braintree<br>Essex<br>CM7 3GB  |

# **Halstead Day Centre**

## **Trustees' Report**

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

### **Objectives and activities**

#### ***Objects and aims***

##### **Objectives of the Centre**

The purpose of the Centre was to provide, in a caring environment, stimulation and support to enable older people who are isolated, to remain living in their own homes for as long as possible.

##### **Membership**

The membership was limited to 20 each day. Whilst the premises could accommodate more people, due to the number of people attending who use wheelchairs or walking frames, the average number of people accommodated without congestion was 16. Referrals for membership were made by social workers, medical practitioners, other welfare bodies and individuals.

##### **The Centre Activities and Services**

The Centre commenced its operations in 1978 on one day a week in borrowed premises and with loaned transport facilities. Until November 2018, the Centre opened on five days a week. At that time, due to an unusually high number of deaths amongst members, or them going into full time care, the Trustees considered it uneconomical to open for five days a week. Having obtained the agreement of all staff members to reduce their hours accordingly, the decision was therefore taken to reduce the opening times, initially to four days a week and thereafter as necessary, until such time as additional members could be obtained. The Centre was actively recruiting new members with the intention of increasing to five days a week again.

The Centre had its own premises which were acquired in 1998 and converted for use by the Centre with the assistance of a grant from the National Lottery Charities Board. The main recreation area on the ground floor had been fitted with a hearing loop system. The Centre also owns two tail-lift ambulances used for transporting members to and from the Centre as necessary and taking them out on trips and visits. Services provided by the Centre included a shopping service available when required. This was appreciated by the members who would otherwise need to rely upon someone else to do their shopping for them. The ability to select their own items gave a sense of independence and well-being as it allowed them to make their own choices.

The Centre had a bathroom containing a Parker Bath, which was available for members to use should they so wished. This had the added advantage of staff being on hand to assist them, and also to be able to monitor any changes in the well-being of a member. The Centre also had a shower room for those who preferred to use this facility.

A chiropodist was available to visit the Centre on a regular basis if required. Members paid the Service Provider but the fees were at a discounted rate. The Centre also provided transport for members should they have local appointments on a day when they are at the Centre, such as being due to visit a doctor. There were several recreational activities including pool, darts and short mat bowls available in a large recreation area on the first floor which was accessible by either a staircase or a lift.

The Centre owns a purpose-built hut in Brightlingsea and, weather permitting, all members were offered at least two trips to this during the summer. Use of the hut was also made available to other organisations working with older people.

## **Halstead Day Centre**

### **Trustees' Report (continued)**

#### ***Objectives, strategies and activities***

Throughout the year, the continuing difficulties in attracting sufficient member numbers – which had become an increasing and continued concern since the pandemic – continued to work to the detriment of the Day Centre. Although we remained open throughout the year, the numbers attending did not reach the levels that we needed to remain financially stable, with several potential members either unable to attend regularly or feeling that they did not want to.

As a result our reduction in opening days to three per week, which was introduced on a temporary basis in Autumn 2021, has continued throughout the year, and - although it has been under constant review - has not looked likely to alter. We continue to make every effort via our considerable local profile to attract and retain new members from anywhere in our local area, in the hope of increasing our opening hours to their previous levels at some stage in the future.

Throughout the year, the Centre continued to make provision of Day Facilities to the older people of Halstead and surrounding villages, and continued to deliver a high standard of service to our members.

We continued to benefit from donations from local organisations such as Masonic Lodges, and the global giving fundraising page for the Day Centre set up by Halstead Rotarians last year continued to raise a substantial amount of money. Unfortunately the availability of Grants from Charitable Trusts has reduced considerably of late, with their emphasis focussing less on core costs and more on longer-term projects. Our main aims have been to provide a service that reduces isolation and loneliness and enables older people to connect with other people of the same generation, and to provide adequate support to lead a supported life in their own homes if they wish.

Our ambulances have been maintained to a high standard to ensure the comfort and safety of our members, which is paramount. Staff training is ongoing, meeting above the statutory requirements. The annual Plant Sale once again took place, many thanks to Mrs Lodge who once again provided and helped to sell the plants. All the members enjoyed celebrating their Christmas with us during Christmas week. We still made available trips to our Beach Hut in Brightlingsea for anyone who felt able to make the journey.

The Day Centre has maintained its prominent standing in the local community, and the Trustees hoped that this would assist with the continued aim to increase members numbers in the future.

Unfortunately, membership has dropped to a level that has resulted in the running of the Day Centre becoming unsustainable and the Centre closed its doors on 30 September 2025, as outlined in the Going Concern section of this Report.

#### ***Public benefit***

The Charity has, during the year, run a Day Centre within the Halstead area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **Halstead Day Centre**

## **Trustees' Report (continued)**

### **Financial review**

#### ***Policy on reserves***

The Trustees have set an objective of cash reserves as at the end of each financial year, which would cover at least six months costs of running the Centre. Given the reduction in statutory funding available to charities, the Trustees consider that this level of reserves would be prudent. The total funds of the charity at the balance sheet date was £19,748 with £18,169 relating to restricted funds. Taking into account the unrestricted fixed assets held, this leaves £974 (2024: £7,139) as the available funds of the charity.

Although the Trustees have been mindful of the charity's reserves and were seeking to obtain further funding of an unrestricted nature, it has been decided that the charity could not continue to operate and the Centre closed on 30 September 2025.

### **Going concern**

Membership numbers have unfortunately reduced to a level at which the charity's activities were deemed to be unsustainable and, on 30 September 2025, the Day Centre was closed. The trustees are currently looking to find a buyer for the vacant property and are pleased to report that there is some interest in the building. Once the property has been sold, the trustees will look to formally close the charity.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|           |   |
|-----------|---|
| Trustees: | Mrs D E Lodge M.B.E. JP   |
|           | Cllr J A Pell BEM   |
|           | Dr A J F Symington MA, MB, Bchir, FRC, GP (resigned 18 June 2025) |
|           | Mrs H W Catley  |
|           | Mr A L East, FCLEX, TEP (appointed 19 August 2024)                |

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

#### ***Nature of governing document***

The Centre is managed and run in accordance with its constitution which has been lodged with the Charity Commission.

#### ***Recruitment and appointment of trustees***

Where it is considered desirable to appoint an additional Trustee, volunteers are sought from within the local community. The CV of any person volunteering is reviewed to ascertain if their appointment will bring additional skills to the Board of Trustees and the potential Trustee is provided with financial and operational information regarding the Centre. They are interviewed by at least two existing Trustees.

#### ***Induction and training of trustees***

Any person appointed is given opportunities to see the Centre in operation and is encouraged to refer to the Charity Commission website to ensure that they fully understand the role of a Trustee prior to accepting the appointment.

The Centre maintains Directors and Officers Insurance for the benefit of Trustees.

## **Halstead Day Centre**

### **Trustees' Report (continued)**

#### ***Organisational structure***

The Trustees are responsible for the overall direction of the Centre and the employment of staff. The day to day management of the Centre is the responsibility of the Centre Manager with the support and guidance of the Management Committee. The Day Centre Committee provides a forum for all those concerned with the Centre, whether as volunteer helpers, drivers or members, to discuss matters of day to day importance to them.

#### **Employee involvement**

As at 31 March 2025, the Centre employed 7 part-time staff. It has had the ability to call on one person who was prepared to work part-time as and when required to cover holiday absences, etc. The Manager is qualified to NVQ Level 5 in Health and Social Care and holds a Diploma in Business Studies and Administration, The Care Co-Ordinator is qualified to Level 3 and holds a Diploma in Customer Service. All Care Staff are qualified to Level 2 or higher. Drivers are MIDAS trained. The Manager and all Care Staff are qualified in First Aid and Moving and Handling and have received training in dementia awareness. The Manager and two staff members hold Health and Safety qualifications.

Details of employment costs are shown in note 10.

The Centre has 7 volunteers, who work for varying days and periods of time and whose contribution is so important to the smooth running of the Centre. Volunteers are offered training and encouraged to obtain qualifications appropriate to the tasks which they carry out.

All staff and volunteers are subject to clearance by the DBS Scheme as recommended in respect of those working with vulnerable older people.

The annual report was approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....  
Mrs D E Lodge M.B.E. JP  
Chairman and trustee

## **Halstead Day Centre**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 January 2026 and signed on its behalf by:

.....  
Mrs D E Lodge M.B.E. JP  
Chairman and Trustee



## **Halstead Day Centre**

### **Independent Examiner's Report to the trustees of Halstead Day Centre**

I report to the trustees on my examination of the accounts of Halstead Day Centre for the year ended 31 March 2025.

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

As the charity trustees of Halstead Day Centre 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 Halstead Day Centre'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Halstead Day Centre 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 accounting 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.

.....  
Mark Pearson FCA

Lambert Chapman LLP  
3 Warners Mill  
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CM7 3GB

28 January 2026

## Halstead Day Centre

### Statement of Financial Activities for the Year Ended 31 March 2025

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£   | Total<br>2024<br>£   |
|------------------------------------|------|----------------------------|--------------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                      |                      |
| Donations and legacies             | 2    | 5,603                      | 60,853                   | 66,456               | 56,182               |
| Charitable activities              | 3    | 45,543                     | -                        | 45,543               | 48,619               |
| Other trading activities           | 4    | 718                        | -                        | 718                  | 208                  |
| Investment income                  | 5    | 123                        | -                        | 123                  | 303                  |
| Other income                       | 6    | 965                        | -                        | 965                  | 852                  |
| Total income                       |      | <u>52,952</u>              | <u>60,853</u>            | <u>113,805</u>       | <u>106,164</u>       |
| <b>Expenditure on:</b>             |      |                            |                          |                      |                      |
| Charitable activities              | 7    | <u>(59,451)</u>            | <u>(62,779)</u>          | <u>(122,230)</u>     | <u>(120,929)</u>     |
| Total expenditure                  |      | <u>(59,451)</u>            | <u>(62,779)</u>          | <u>(122,230)</u>     | <u>(120,929)</u>     |
| Net expenditure                    |      | <u>(6,499)</u>             | <u>(1,926)</u>           | <u>(8,425)</u>       | <u>(14,765)</u>      |
| Net movement in funds              |      | (6,499)                    | (1,926)                  | (8,425)              | (14,765)             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                      |                      |
| Total funds brought forward        |      | <u>8,078</u>               | <u>20,095</u>            | <u>28,173</u>        | <u>42,938</u>        |
| Total funds carried forward        | 16   | <u><u>1,579</u></u>        | <u><u>18,169</u></u>     | <u><u>19,748</u></u> | <u><u>28,173</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

(Registration number: 280552)  
Balance Sheet as at 31 March 2025

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 13   | 15,605         | 15,939         |
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 14   | 1,763          | 778            |
| Cash at bank and in hand                              |      | <u>6,289</u>   | <u>15,236</u>  |
|   |      | 8,052          | 16,014         |
| <b>Creditors: Amounts falling due within one year</b> | 15   | <u>(3,909)</u> | <u>(3,780)</u> |
| <b>Net current assets</b>                             |      | <u>4,143</u>   | <u>12,234</u>  |
| <b>Net assets</b>                                     |      | <u>19,748</u>  | <u>28,173</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      | 16   | 18,169         | 20,095         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>1,579</u>   | <u>8,078</u>   |
| <b>Total funds</b>                                    | 16   | <u>19,748</u>  | <u>28,173</u>  |

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on  
28 January 2026 and signed on their behalf by:

.....  
Mrs D E Lodge M.B.E. JP  
Chairman and trustee

# **Halstead Day Centre**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Halstead Day Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

Membership numbers have unfortunately reduced to a level at which the charity's activities were deemed to be unsustainable and, on 30 September 2025, the Day Centre was closed. The trustees are currently looking to find a buyer for the vacant property and are pleased to report that there is some interest in the building. Once the property has been sold, the trustees will look to formally close the charity.

#### **Judgements**

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

#### **Key sources of estimation uncertainty**

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Other trading activities***

Income from fundraising activities is recognised when it is received by the charity.

#### ***Investment income***

Investment income includes interest received in the charity bank accounts and is recognised on a received basis.

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### *Charitable activities*

Income from charitable activities includes the income derived from the Charity's main activities, including income from subscriptions and members lunches, and is recognised when receivable.

#### *Other income*

Other income refers to the sales of good such as walking frames, shopping trolleys and books.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

These costs represent those that are directly attributable to the achievement of the Charity's objectives. They include the employment costs of care staff, the costs of running ambulances, premises costs and other costs associated with the running of the Centre for the benefit of members.

#### **Support costs**

Support costs include those administration costs that assist the work of the Charity but do not directly represent charitable activities. They include administrative costs, including employment costs, office costs and publicity. They are incurred directly in support of expenditure on the objects of the Charity.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

#### **Tangible fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>      | <b>Depreciation method and rate</b> |
|-------------------------|-------------------------------------|
| Freehold Property       | 25 years straight line              |
| Land                    | no depreciation charged             |
| Furniture and Equipment | 5 years straight line               |
| Ambulances              | 5 years straight line               |
| Beach Hut               | 5 years straight line               |
| Equipment               | 5 years straight line               |

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Trade debtors

Debtors relate to prepayments recognised in the year.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and amounts held in the bank account.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 2 Income from donations and legacies

|   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Grants, including capital grants;<br>Grants and donations | 5,603                                 | 60,853                   | 66,456             | 56,182             |
|   | <u>5,603</u>                          | <u>60,853</u>            | <u>66,456</u>      | <u>56,182</u>      |

### 3 Income from charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Members subscriptions | 38,150                                | -                        | 38,150             | 41,756             |
| Members lunches       | 7,393                                 | -                        | 7,393              | 6,863              |
|                       | <u>45,543</u>                         | <u>-</u>                 | <u>45,543</u>      | <u>48,619</u>      |

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Income from other trading activities

|                     | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2024<br>£ |
|---------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Events income;      |                                       |                          |                    |                    |
| Other events income | 718                                   | -                        | 718                | 208                |
|                     | <u>718</u>                            | <u>-</u>                 | <u>718</u>         | <u>208</u>         |

#### 5 Investment income

|   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Interest receivable and similar income; |                                       |                          |                    |                    |
| Interest receivable on bank deposits    | 123                                   | -                        | 123                | 303                |
|   | <u>123</u>                            | <u>-</u>                 | <u>123</u>         | <u>303</u>         |

#### 6 Other income

|             | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Fuel rebate | 965                                   | -                        | 965                | 852                |
|             | <u>965</u>                            | <u>-</u>                 | <u>965</u>         | <u>852</u>         |

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 7 Expenditure on charitable activities

|   | Note | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|------|---------------------------------------|--------------------------|--------------------|--------------------|
| Ambulance running costs                     |      | 5,432                                 | -                        | 5,432              | 6,828              |
| Premises costs                              |      | 14,859                                | -                        | 14,859             | 10,819             |
| Equipment repairs and<br>renewals           |      | 1,252                                 | -                        | 1,252              | 798                |
| Lunches and refreshments                    |      | 7,504                                 | -                        | 7,504              | 7,194              |
| Depreciation of fixtures and<br>fittings    |      | 334                                   | -                        | 334                | 347                |
| Depreciation of freehold<br>property        |      | -                                     | -                        | -                  | 4,070              |
| Beach hut costs                             |      | -                                     | 779                      | 779                | 3,119              |
| Salaries and employment<br>costs            |      | -                                     | 56,114                   | 56,114             | 52,766             |
| Administration costs (incl.<br>admin wages) |      | 27,850                                | 5,886                    | 33,736             | 32,432             |
| Governance costs                            | 8    | 2,220                                 | -                        | 2,220              | 2,556              |
|   |      | <u>59,451</u>                         | <u>62,779</u>            | <u>122,230</u>     | <u>120,929</u>     |

#### 8 Analysis of governance and support costs

##### Governance costs

|   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Independent examiner fees               |                                       |                          |                    |                    |
| Examination of the financial statements | 2,220                                 | -                        | 2,220              | 2,556              |
|   | <u>2,220</u>                          | <u>-</u>                 | <u>2,220</u>       | <u>2,556</u>       |

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The notes on pages 10 to 19 form an integral part of these financial statements.



## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 10 Staff costs

The aggregate payroll costs were as follows:

|                                    | 2025          | 2024          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Wages and salaries                 | 85,116        | 79,356        |
| Social security                    | -             | -             |
| Defined contribution pension costs | 239           | 1,293         |
|                                    | <u>85,355</u> | <u>80,649</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | 2025<br>No | 2024<br>No |
|-----------------------|------------|------------|
| Charitable activities | 5          | 5          |
| Management            | <u>2</u>   | <u>2</u>   |
|                       | <u>7</u>   | <u>7</u>   |

  

|                             | 2025        | 2024        |
|-----------------------------|-------------|-------------|
| Full time equivalents (FTE) |             |             |
| Charitable activities       | 3.86        | 3.86        |
| Management                  | <u>1.20</u> | <u>1.20</u> |
|                             | <u>5.06</u> | <u>5.06</u> |

In addition to the paid employees, the Centre had 7 volunteers during the year (2024: 7 volunteers) who worked for various periods.

2 (2024 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £43,706 (2024 - £41,491). The Charity considers its key management personnel to comprise the Centre Manager, the Care Co-ordinator and the Administrator.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 11 Independent examiner's remuneration

|   | 2025<br>£    | 2024<br>£    |
|---|--------------|--------------|
| Examination of the financial statements | <u>2,220</u> | <u>2,556</u> |

#### 12 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation.

#### 13 Tangible fixed assets

|                       | Land and<br>freehold<br>property<br>£ | Furniture<br>and<br>equipment<br>£ | Ambulances<br>£ | Beach Hut<br>£ | Equipment<br>£ | Total<br>£     |
|-----------------------|---------------------------------------|------------------------------------|-----------------|----------------|----------------|----------------|
| <b>Cost</b>           |                                       |                                    |                 |                |                |                |
| At 1 April 2024       | <u>398,748</u>                        | <u>19,857</u>                      | <u>68,502</u>   | <u>2,785</u>   | <u>230</u>     | <u>490,122</u> |
| At 31 March 2025      | <u>398,748</u>                        | <u>19,857</u>                      | <u>68,502</u>   | <u>2,785</u>   | <u>230</u>     | <u>490,122</u> |
| <b>Depreciation</b>   |                                       |                                    |                 |                |                |                |
| At 1 April 2024       | 383,748                               | 18,918                             | 68,502          | 2,785          | 230            | 474,183        |
| Charge for the year   | <u>-</u>                              | <u>334</u>                         | <u>-</u>        | <u>-</u>       | <u>-</u>       | <u>334</u>     |
| At 31 March 2025      | <u>383,748</u>                        | <u>19,252</u>                      | <u>68,502</u>   | <u>2,785</u>   | <u>230</u>     | <u>474,517</u> |
| <b>Net book value</b> |                                       |                                    |                 |                |                |                |
| At 31 March 2025      | <u>15,000</u>                         | <u>605</u>                         | <u>-</u>        | <u>-</u>       | <u>-</u>       | <u>15,605</u>  |
| At 31 March 2024      | <u>15,000</u>                         | <u>939</u>                         | <u>-</u>        | <u>-</u>       | <u>-</u>       | <u>15,939</u>  |

The value of land and buildings includes £15,000 of freehold land - this is the land upon which the premises stands and does not therefore form a separate saleable asset.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 14 Debtors

|             | 2025<br>£    | 2024<br>£  |
|-------------|--------------|------------|
| Prepayments | <u>1,763</u> | <u>778</u> |

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

|                                    | 2025<br>£    | 2024<br>£    |
|------------------------------------|--------------|--------------|
| Trade creditors                    | 35           | 387          |
| Other taxation and social security | 869          | 652          |
| Accruals                           | <u>3,005</u> | <u>2,741</u> |
|                                    | <u>3,909</u> | <u>3,780</u> |

#### 16 Funds

|                               | Balance at 1<br>April 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2025<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                |                                     |
| <i>General</i>                |                                 |                            |                            |                |                                     |
| General Fund                  | 8,078                           | 52,952                     | (59,451)                   | -              | 1,579                               |
| <b>Restricted funds</b>       |                                 |                            |                            |                |                                     |
| Freehold Premises Fund        | 15,000                          | -                          | -                          | -              | 15,000                              |
| Beach Hut Fund                | 95                              | 853                        | (779)                      | -              | 169                                 |
| Essex Community Foundation    | 5,000                           | -                          | (5,000)                    | -              | -                                   |
| Maylands Trust                | -                               | 57,000                     | (57,000)                   | -              | -                                   |
| Building Repair Fund          | <u>-</u>                        | <u>3,000</u>               | <u>-</u>                   | <u>-</u>       | <u>3,000</u>                        |
| <b>Total restricted funds</b> | <u>20,095</u>                   | <u>60,853</u>              | <u>(62,779)</u>            | <u>-</u>       | <u>18,169</u>                       |
| <b>Total funds</b>            | <u>28,173</u>                   | <u>113,805</u>             | <u>(122,230)</u>           | <u>-</u>       | <u>19,748</u>                       |

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

|                               | Balance at 1<br>April 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2024<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                                  |
| <i>General</i>                |                                 |                            |                            |                                  |
| General Fund                  | 7,134                           | 72,696                     | (71,752)                   | 8,078                            |
| <b>Restricted</b>             |                                 |                            |                            |                                  |
| Freehold Premises Fund        | 19,070                          | -                          | (4,070)                    | 15,000                           |
| Equipment Fund                | 278                             | -                          | (278)                      | -                                |
| Beach Hut Fund                | 1,006                           | 2,208                      | (3,119)                    | 95                               |
| Essex Community Foundation    | -                               | 10,000                     | (5,000)                    | 5,000                            |
| Maylands Trust                | 15,000                          | 20,760                     | (35,760)                   | -                                |
| Halstead Town Council         | 450                             | 500                        | (950)                      | -                                |
| <b>Total restricted funds</b> | <u>35,804</u>                   | <u>33,468</u>              | <u>(49,177)</u>            | <u>20,095</u>                    |
| <b>Total funds</b>            | <u><u>42,938</u></u>            | <u><u>106,164</u></u>      | <u><u>(120,929)</u></u>    | <u><u>28,173</u></u>             |

The specific purposes for which the funds are to be applied are as follows:

Unrestricted Fund - this fund can be utilised for any purpose which the Trustees consider to be required in the furtherance of the object of the Charity.

Restricted Funds are as follows:

- Freehold Premises Fund - holds the written down capital value of the property purchased with grants and donations made for the acquisition.
- Beach Hut Fund - this fund assists with trips to the beach hut in Brightlingsea.
- Essex Community Foundation - this grant was provided to the charity to assist with staff and transport costs.
- Maylands Trust - this was money received to help fund wages for the charity.
- Building Repair Fund - a grant received for repairs to the lift - these funds remain unspent at the Balance Sheet date.
- Halstead Town Council - grant awarded to help acquire office equipment, spent in the year to 31 March 2024.

The notes on pages 10 to 19 form an integral part of these financial statements.

## Halstead Day Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 17 Analysis of net assets between funds

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2025<br/>£</b> |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 605   | 15,000                            | 15,605  |
| Current assets        | 4,883   | 3,169                             | 8,052   |
| Current liabilities   | (3,909)   | -                                 | (3,909)   |
| Total net assets      | <u>1,579</u>                                    | <u>18,169</u>                     | <u>19,748</u>                                     |
|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds at<br/>31 March<br/>2024<br/>£</b> |
| Tangible fixed assets | 939   | 15,000                            | 15,939  |
| Current assets        | 10,919  | 5,095                             | 16,014  |
| Current liabilities   | (3,780)   | -                                 | (3,780)   |
| Total net assets      | <u>8,078</u>                                    | <u>20,095</u>                     | <u>28,173</u>                                     |

#### 18 Related party transactions

##### Mayland Trust

In the year, donations in the sum of £57,000 (2024 - £20,760) were given to the Charity by The Maylands Trust which has a connected trustee. At the balance sheet date the amount due to/from The Maylands Trust was £Nil (2024 - £Nil).