

Charity registration number 1175294 (England and Wales)

Company registration number 10847748

FARNCOMBE DAY CENTRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FARNCOMBE DAY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr E W Hislop (Chair) Ms S Thompson Mr T M Gammon Ms L A Grout Ms J E Elcombe Mr D Barker Ms R Thomson Ms C Barnado Ms A Griffiths	(Appointed 30 August 2025) (Appointed 2 September 2025)
Charity number	1175294	
Company number	10847748	
Registered office and Principal address	Farncombe Day Centre St John's Street Farncombe Godalming Surrey GU7 3EJ	
Independent examiner	Linda Dunford FCCA CTA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Co-operative Bank PLC - Manchester 1 Balloon Street Manchester M60 4EP Lloyds Bank PLC - Godalming 49 High Street Godalming Surrey GU7 1AT	

FARNCOMBE DAY CENTRE LIMITED

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FARNCOMBE DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The Trustees operate a day and social centre for those living in the Farncombe and Godalming area. The Centre is open every weekday throughout the year. The service provided is used primarily by those over the age of 50 but is encouraging more attendance by younger users. Its main objectives are providing a nutritious mid-day meal as well as offering social activities and entertainment, and providing additional services, such as assisted bathing, chiropody, hairdressing etc. Many users would be unable to attend the Centre without transport, so the Charity operates a minibus provides individual door to door transport.

Chairman's Report: Summary of Activities and Strategic Outlook

As we review the financial year ended 31 March 2025, Farncombe Day Centre remains a vital lifeline for our community, demonstrating resilience amidst a challenging economic landscape. Our impact this year has been substantial, with the Centre serving over 10,000 meals (combining in-house dining and our Community Meals Service) and facilitating approximately 6,100 minibus trips to ensure our most vulnerable residents remain connected and supported.

Governance and Modernization

To address the shifting funding landscape, the Trustees have taken a proactive approach to governance. We have strategically reshaped the Board through targeted recruitment, successfully bolstering the Trustee skill base with professional expertise in fundraising, marketing, and strategic communications. This enhances our capacity to move beyond reliance on statutory grants and build a diverse, sustainable income portfolio. We have also recognised the need to de risk the operations and management processes through succession planning and collaborative working. To this end we have recruited Dave Barker as Co- Chair of trustees and the executive board.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Future Plans and Modernization: A Vision for 2030

As we approach the planned launch of our strategic expansion, the Trustees have taken a proactive and robust response to the currently challenging fundraising environment. Our vision for the Farncombe Day Centre is not merely to maintain current services, but to evolve into a resilient, multi-generational hub capable of serving Godalming's growing population through to 2030 and beyond.

To achieve this, we have strategically reshaped our governance structure. Through targeted recruitment, we have successfully bolstered the Trustee skill base, adding vital professional capacity in fundraising, marketing, and strategic communications. This influx of expertise allows us to move beyond reliance on statutory grants and build a diverse, sustainable income portfolio utilizing the new commercial potential of the Centre.

Central to this modernization is the improved functionality of our digital presence. We are deploying a redesigned website specifically engineered to support high-level grant applications and streamline community fundraising activities. This tool will be critical in unlocking the external capital such as National Lottery Grants and Community Infrastructure Levy (CIL) Funding required for our "Future Proofing" project.

With a targeted completion date of 2030, this capital expansion will deliver the physical infrastructure needed to support the projected 20% rise in our elderly population and the 1,240 new homes planned for our area. We move forward with a highly positive outlook, bolstered by strong, evidenced support from local Councillors', MPs, and our partners at Godalming Town Council and Waverley Borough Council. Together, we are securing a facility that is fit for the future.

FARNCOMBE DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Grants and Fundraising

The Charity is supported by Waverley Borough Council by grant funding and the provision of premises. The 3-year Funding Agreement which commenced on 01 April 2022 provides a grant of £60,000 per annum. This grant accounts for 27% of the Charity's running costs. The Trustees appreciate that working together with Waverley Borough Council enables the Day Centre to continue to provide its services to vulnerable members of the local community. However, towards the end of the year, the Centre was informed by Waverley Borough Council that under the next three year funding period, its annual grant would be reduced from £60,000 per year to £35,000 per year. For the first year, this has been offset by a one-off grant of £15,000 from Godalming Town Council but will continue to impact the Centre's finances in the following years. A further threat to this source of income is the plans for Local Government Reorganisation, which will result in Waverley Borough Council ceasing to exist. This adds to the importance of broadening the Centre's sources of income.

Godalming Town Council has also supported the Charity with a £7,500 grant to support the cost of running the minibus which is critical for transporting users to the day centre. The Charity was also successful in obtaining a National Lottery grant of £10,000 towards the increased costs of running the minibus. This grant was for two years commencing 26 July 2024 so £3,333 was recorded in the financial year ending 31 March 2025.

The Charity is also immensely grateful to have received several legacies from former clients and generous donations from various local organisations and businesses.

Financial review

The Charity recorded a net deficit of £6,230 for the year ended 31 March 2025 (2024: £7,437 deficit).

Total income in the year increased by £5,738 to £216,058 (2024: £210,320).

- Income from **Charitable Activities** increased by £13,216 to £134,342 (2024: £121,126). Approximately half of this increase is due to annual price increases on catering and associated sales and the other half due to increased demand from clients. Charitable Activities include income from day centre catering, community meal service and minibus transport to the centre.
- **Sale of Goods** increased to £20,776 (2024: £17,201) driven by strong demand for bathing, hairdressing and chiropody services.
- The increase in sales relating to Charitable Activities was offset by a reduction in income from **Donations and Legacies** of £7,616 to £80,595 (2024: £88,211). This was due to several grants in 2024 not being replicated in 2025 reflecting the increasingly competitive environment in obtaining grant funding as more charitable organisations come under pressure to support vulnerable members of the community.

Total costs in the year increased by £4,631 to £222,288 (2024: £217,537). The largest cost for the centre is staff salaries which comprises 58% of total costs. Increased costs in the year were mainly an increase in staff salaries (£2,363 increase) due to annual pay reviews and minibus leasing costs (£2,371 increase) due to a full year of the new minibus lease.

Despite a small deficit for the last two years the charity maintains a strong reserves position. The charity aims to hold a general reserve of between 6 to 9 months of running costs to cover any unforeseen events. As of 31 March 2025, the general reserve of £163,677 represented 8.84 months of running costs. In the longer term, the Charity will need to generate a greater level of donations or income from its activities. However, the need to generate income must be balanced with the need to provide services at an affordable price for users of the Day Centre, many of whom come from the poorest parts of the Waverley Borough.

Farncombe Day Centre remains financially stable with healthy reserves. Continued support from local authorities and community partners is essential to sustain services for vulnerable residents.

Risk Management

The Trustees prepare a formal Budget each year which enables them to identify significant factors and risks that Farncombe Day Centre is likely to face in the coming period. In addition, the Trustees review regularly the main operational risks to ensure the smooth functioning of its activities. The Trustees have identified and reviewed the risks to which the Charity is exposed and have appropriate controls in place.

FARNCOMBE DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

As of 1 April 2018, the Charity operating and managing the Farncombe Day Centre is Farncombe Day Centre Limited, which is controlled by its governing document, Articles of Association of November 2017. This charity has taken over from the previous charity, Age Concern Farncombe with the trustees having set up a new charitable company, limited by guarantee, Farncombe Day Centre Limited (charity 1175294 and company number 10847748). The change was formally approved by the membership of Age Concern Farncombe at an Extraordinary General Meeting on 24 July 2017. The transfer of assets and liabilities of Age Concern Farncombe to Farncombe Day Centre Limited was done by Deed of Declaration on 31 March 2018.

Farncombe Day Centre has a Board of Trustees, who are also Directors of the charitable company. Trustees are appointed by the Board of Trustees at their regular meetings. The Trustees undertake the management function with meetings being held monthly or bi-monthly which are attended by the Manager to whom day to day management is delegated within defined terms of reference.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr E W Hislop (Chair)

Ms S Thompson

Mr T M Gammon

Ms L A Grout

Mr M E D Fry

(Resigned 3 July 2025)

Ms J E Elcombe

Mr D Barker

Ms R Thomson

Ms C Barnado

(Appointed 30 August 2025)

Ms A Griffiths

(Appointed 2 September 2025)

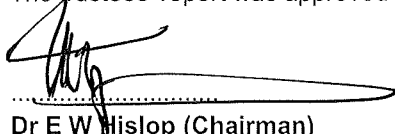
Trustee applications are invited from interested parties and references are taken. An applicant is provided with an induction pack, including the constitution and previous minutes of Trustee meetings. To gain an understanding of the Day Centre's activities and operations, the applicant meets with the Chair and is invited to visit the Day Centre prior to attending Board meetings as an observer. If the Trustees and the applicant mutually agree, the applicant is elected at a subsequent meeting of the Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Plans for future

Plans for future The Trustees continue to work to ensure the Day Centre is a valued community asset within the financial constraints under which they operate. This will of necessity involve a continuing review of the services that are offered and the charges that are made, together with continuing efforts to expand the number of users of the Centre. In addition, the Trustees will continue to seek to diversify the Charity's funding sources.

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



Dr E W Hislop (Chairman)

Trustee

Dated: 19/12/25

FARNCOMBE DAY CENTRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FARNCOMBE DAY CENTRE LIMITED

I report to the trustees on my examination of the financial statements of Farncombe Day Centre Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Linda Dunford FCCA CTA

Warner Wilde Limited

Chartered Certified Accountants

4 Marigold Drive

Bisley

Surrey

GU24 9SF

Date:22/12/25..

FARNCOMBE DAY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	69,362	11,233	80,595	88,211
Charitable activities	4	134,342	-	134,342	121,126
Investments	5	1,121	-	1,121	983
Total income		204,825	11,233	216,058	210,320
Expenditure on:					
Raising funds	6	120	-	120	220
Charitable activities	7	206,542	15,626	222,168	217,537
Total expenditure		206,662	15,626	222,288	217,757
Net expenditure and movement in funds		(1,837)	(4,393)	(6,230)	(7,437)
Reconciliation of funds:					
Fund balances at 1 April 2024		165,514	12,538	178,052	185,489
Fund balances at 31 March 2025		163,677	8,145	171,822	178,052

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

FARNCOMBE DAY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	67,378	20,833	88,211
Charitable activities	4	121,126	-	121,126
Investments	5	983	-	983
Total income		189,487	20,833	210,320
Expenditure on:				
Raising funds	6	220	-	220
Charitable activities	7	194,324	23,213	217,537
Total expenditure		194,544	23,213	217,757
Net income and movement in funds		(5,057)	(2,380)	(7,437)
Reconciliation of funds:				
Fund balances at 1 April 2023		170,571	14,918	185,489
Fund balances at 31 March 2024		165,514	12,538	178,052

FARNCOMBE DAY CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		18,105		25,806
Current assets					
Debtors	14	6,980		8,078	
Cash at bank and in hand		159,966		155,320	
		166,946		163,398	
Creditors: amounts falling due within one year	15	(13,229)		(11,152)	
Net current assets			153,717		152,246
Total assets less current liabilities			171,822		178,052
The funds of the charity					
Restricted income funds	18		8,145		12,538
Unrestricted funds	19		163,677		165,514
			171,822		178,052

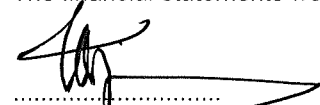
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on19/12/25.....



Dr E W Hislop (Chair)
Trustee

Company registration number 10847748 (England and Wales)

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Farncombe Day Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Farncombe Day Centre, St John's Street, Farncombe, Godalming, Surrey, GU7 3EJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	9,362	-	9,362	7,378	-	7,378
Grants	60,000	11,233	71,233	60,000	20,833	80,833
	<u>69,362</u>	<u>11,233</u>	<u>80,595</u>	<u>67,378</u>	<u>20,833</u>	<u>88,211</u>

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
Waverley Borough Council	60,000	400	60,400	60,000	-	60,000
Godalming Town Council	-	7,500	7,500	-	5,000	5,000
Henry Smith Foundation	-	-	-	-	2,500	2,500
CFS - Cyrus Fund	-	-	-	-	8,333	8,333
Surrey County Council	-	-	-	-	4,500	4,500
National Lottery Community Fund	-	3,333	3,333	-	-	-
Other	-	-	-	-	500	500
	<u>60,000</u>	<u>11,233</u>	<u>71,233</u>	<u>60,000</u>	<u>20,833</u>	<u>80,833</u>

CFS - Community Foundation Surrey

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Day Centre General		
Sale of goods	20,977	17,359
Ancillary trading income	31,483	26,056
Charitable rental income	623	1,612
Day Centre Catering		
Sale of goods	46,181	38,819
Community Meals Service		
Sale of goods	35,078	37,280
	<u>134,342</u>	<u>121,126</u>

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,121	983

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	120	220

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Day Centre General 2025 £	Day Centre Catering 2025 £	Minibus Transport 2025 £	Total 2025 £	Day Centre General 2024 £	Day Centre Catering 2024 £	Minibus Transport 2024 £	Total 2024 £
Direct costs								
Staff costs	84,132	25,750	18,505	128,387	76,623	32,579	16,822	126,024
Depreciation and impairment	8,940	-	-	8,940	9,052	-	-	9,052
Catering purchases	-	36,602	-	36,602	-	37,000	-	37,000
Hairdressing and baths	267	-	-	267	118	-	-	118
Printing, stationery and telephone	4,230	-	-	4,230	3,189	-	-	3,189
Cleaning materials	4,121	-	-	4,121	3,626	-	-	3,626
Social activities	3,890	-	-	3,890	3,142	-	-	3,142
Repairs and renewals	5,186	-	-	5,186	4,896	-	-	4,896
Minibus lease	-	-	14,962	14,962	-	-	12,591	12,591
Minibus costs - other	-	-	3,660	3,660	-	-	3,856	3,856
CMS meal trays	-	2,012	-	2,012	-	2,724	-	2,724
CMS volunteer petrol	-	1,124	-	1,124	-	2,061	-	2,061
Miscellaneous expenses	875	-	-	875	980	-	-	980
	<u>111,641</u>	<u>65,488</u>	<u>37,127</u>	<u>214,256</u>	<u>101,626</u>	<u>74,364</u>	<u>33,269</u>	<u>209,259</u>
Share of support and governance costs (see note 8)								
Support	4,456	-	-	4,456	5,412	-	-	5,412
Governance	3,456	-	-	3,456	2,866	-	-	2,866
	<u>119,553</u>	<u>65,488</u>	<u>37,127</u>	<u>222,168</u>	<u>109,904</u>	<u>74,364</u>	<u>33,269</u>	<u>217,537</u>

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

Analysis by fund

Unrestricted funds	111,427	65,488	29,627	206,542	105,031	71,857	17,436	194,324
Restricted funds	8,126	-	7,500	15,626	4,873	2,507	15,833	23,213
	<u>119,553</u>	<u>65,488</u>	<u>37,127</u>	<u>222,168</u>	<u>109,904</u>	<u>74,364</u>	<u>33,269</u>	<u>217,537</u>

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

The Community Meals and Day Centre use the same premises and staff to prepare all meals. Community Meals are delivered hot on sealed trays in insulated bags by Volunteers who are reimbursed for mileage driven. Although not shown separately in the accounts, an allocation of 46% of charitable activity expenditure to the Community Meal Service is considered reasonable. This is calculated based on the percentage split of charitable activity income generated by the Community Meal Service.

8 Support costs allocated to activities

	2025 £	2024 £
Insurance	1,906	1,779
Licences and permits	1,189	1,453
IT costs	754	1,021
Training	607	1,159
Governance costs	3,456	2,866
	<u>7,912</u>	<u>8,278</u>

Analysed between:

Day Centre General	7,912	8,278
	<u>7,912</u>	<u>8,278</u>

	2025 £	2024 £
Governance costs comprise:		
IE fee	1,416	1,374
Bank charges	1,037	882
Payroll costs	733	610
Other governance costs	270	-
	<u>3,456</u>	<u>2,866</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,416	1,374
Depreciation of owned tangible fixed assets	8,941	9,052
	<u>8,941</u>	<u>9,052</u>

10 Trustees

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

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
11	11

Employment costs

	2025 £	2024 £
Wages and salaries	124,747	124,090
Social security costs	2,013	442
Other pension costs	1,627	1,492
	<u>128,387</u>	<u>126,024</u>

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

Remuneration of key management personnel

Key management personnel is defined as the Manager and Assistant Manager roles. The remuneration of key management personnel in the year was as follows:

	2025 £	2024 £
Aggregate compensation	<u>62,324</u>	<u>54,326</u>

12 Taxation

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

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 April 2024	91,697
Additions	1,239
	<u>92,936</u>
At 31 March 2025	
Depreciation and impairment	
At 1 April 2024	65,890
Depreciation charged in the year	8,941
	<u>74,831</u>
At 31 March 2025	
Carrying amount	
At 31 March 2025	<u>18,105</u>
At 31 March 2024	<u>25,806</u>

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	2,490	3,351
Prepayments and accrued income	4,490	4,727
	<u>6,980</u>	<u>8,078</u>

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		4,284	1,386
Deferred income	16	6,667	-
Accruals		2,278	9,766
		<u>13,229</u>	<u>11,152</u>

16 Deferred income

	2025 £	2024 £
Other deferred income	<u>6,667</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Deferred income

(Continued)

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	6,667	-
Movements in the year:		
Deferred income at 1 April 2024	-	10,833
Released from previous periods	-	(10,833)
Resources deferred in the year	6,667	-
Deferred income at 31 March 2025	6,667	-

The minibus grant is deferred to the extent that it contributes to funding costs incurred in a future period.

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,627	1,492

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Minibus	-	7,500	(7,500)	-
Dining chairs	995	-	(995)	-
Washer & tumble dryer	4,180	-	(1,115)	3,065
Corridor Blinds (Surrey CC)	4,296	-	(879)	3,417
Giant Games (CFS)	500	-	(350)	150
Warm Hub	-	400	(400)	-
Increased overheads (National Lottery)	-	3,333	(3,333)	-
Sealing Machine (Godalming Council)	427	-	(427)	-
Sealing Machine (CFS)	2,140	-	(627)	1,513
	12,538	11,233	(15,626)	8,145

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Elsley Trust	2,507	-	(2,507)	-
Minibus	-	15,833	(15,833)	-
Dining chairs	2,751	-	(1,757)	994
Washer & tumble dryer	5,295	-	(1,114)	4,181
Corridor Blinds (Surrey CC)	-	4,500	(204)	4,296
Giant Games (CFS)	-	500	-	500
Ipads and fridge (CFS)	652	-	(652)	-
Sealing Machine (Godalming Council)	946	-	(518)	428
Sealing Machine (CFS)	2,767	-	(628)	2,139
	<u>14,918</u>	<u>20,833</u>	<u>(23,213)</u>	<u>12,538</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>165,514</u>	<u>204,825</u>	<u>(206,662)</u>	<u>163,677</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>170,571</u>	<u>189,487</u>	<u>(194,544)</u>	<u>165,514</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	10,110	7,995	18,105
Current assets/(liabilities)	<u>153,567</u>	<u>150</u>	<u>153,717</u>
	<u>163,677</u>	<u>8,145</u>	<u>171,822</u>

FARNCOMBE DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	13,768	12,038	25,806
Current assets/(liabilities)	151,746	500	152,246
	<u>165,514</u>	<u>12,538</u>	<u>178,052</u>

21 Operating lease commitments

Lessee

The minibus lease is negotiated over terms of 5 years from September 2023.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	13,639	12,957
Between two and five years	32,960	38,444
	<u>46,599</u>	<u>51,401</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).