

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

Brindley Jacob  
Chartered Accountants  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

# **THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

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# THE BEAUMONT CENTRE FOR THE OVER SIXTIES

## REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

263721

#### Principal address

Victoria Close  
Cheshunt  
EN8 9EP

#### Trustees

Mrs R Morris  
S Bailey (resigned 1.11.24)  
Ms C Carne  
M Toogood

#### Independent Examiner

Brindley Jacob  
Chartered Accountants  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Approved by order of the board of trustees on 21/11/25 and signed on its behalf by:



Ms C Carne - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**Independent examiner's report to the trustees of The Beaumont Centre for the Over Sixties**

I report to the charity trustees on my examination of the accounts of The Beaumont Centre for the Over Sixties (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Brindley Jacob

Brindley Jacob  
Chartered Accountants  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Date: 24/11/2025

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		19,011	1,370	20,381	25,521
Other trading activities	2	28,653	-	28,653	29,892
Investment income	3	108	-	108	7
<b>Total</b>		<u>47,772</u>	<u>1,370</u>	<u>49,142</u>	<u>55,420</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	2,944	-	2,944	3,285
Charitable activities					
Direct expenditure		<u>45,761</u>	<u>-</u>	<u>45,761</u>	<u>38,335</u>
<b>Total</b>		<u>48,705</u>	<u>-</u>	<u>48,705</u>	<u>41,620</u>
<b>NET INCOME/(EXPENDITURE)</b>		(933)	1,370	437	13,800
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		106,585	-	106,585	92,785
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>105,652</u>	<u>1,370</u>	<u>107,022</u>	<u>106,585</u>

The notes form part of these financial statements

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	37,490	-	37,490	37,490
Investments	8	42	-	42	42
		<u>37,532</u>	<u>-</u>	<u>37,532</u>	<u>37,532</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		68,844	1,370	70,214	69,683
<b>CREDITORS</b>					
Amounts falling due within one year	9	(724)	-	(724)	(630)
<b>NET CURRENT ASSETS</b>		<u>68,120</u>	<u>1,370</u>	<u>69,490</u>	<u>69,053</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>105,652</u>	<u>1,370</u>	<u>107,022</u>	<u>106,585</u>
<b>NET ASSETS</b>		<u>105,652</u>	<u>1,370</u>	<u>107,022</u>	<u>106,585</u>
<b>FUNDS</b>	10				
Unrestricted funds				105,652	106,585
Restricted funds				1,370	-
<b>TOTAL FUNDS</b>				<u>107,022</u>	<u>106,585</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/11/25 and were signed on its behalf by:

  
C Carne - Trustee

The notes form part of these financial statements

# THE BEAUMONT CENTRE FOR THE OVER SIXTIES

## NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	8,730	10,121
Teas and refreshments	2,823	2,934
Meals	17,100	16,837
	<u>28,653</u>	<u>29,892</u>

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2025**

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Other fixed asset invest - FII	108	7
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Support costs	20	-
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	25,521	-	25,521
Other trading activities	29,892	-	29,892
Investment income	7	-	7
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>55,420</u>	<u>-</u>	<u>55,420</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3,285	-	3,285
<b>Charitable activities</b>			
Direct expenditure	38,335	-	38,335
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>41,620</u>	<u>-</u>	<u>41,620</u>
 <b>NET INCOME</b>	 13,800	 -	 13,800
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	92,785	-	92,785
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>106,585</u>	<u>-</u>	<u>106,585</u>



**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2025**

**7. TANGIBLE FIXED ASSETS**

	Long leasehold £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	37,490
<b>NET BOOK VALUE</b>	
At 31 March 2025	37,490
At 31 March 2024	37,490

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024 and 31 March 2025	42
<b>NET BOOK VALUE</b>	
At 31 March 2025	42
At 31 March 2024	42

There were no investment assets outside the UK.

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Taxation and social security	54	-
Other creditors	670	630
	724	630

**10. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	106,585	(933)	105,652
<b>Restricted funds</b>			
ART FUND	-	1,370	1,370
<b>TOTAL FUNDS</b>	106,585	437	107,022

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,772	(48,705)	(933)
<b>Restricted funds</b>			
ART FUND	1,370	-	1,370
<b>TOTAL FUNDS</b>	<u>49,142</u>	<u>(48,705)</u>	<u>437</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	92,785	13,800	106,585
<b>TOTAL FUNDS</b>	<u>92,785</u>	<u>13,800</u>	<u>106,585</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,420	(41,620)	13,800
<b>TOTAL FUNDS</b>	<u>55,420</u>	<u>(41,620)</u>	<u>13,800</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	92,785	12,867	105,652
<b>Restricted funds</b>			
ART FUND	-	1,370	1,370
<b>TOTAL FUNDS</b>	<u>92,785</u>	<u>14,237</u>	<u>107,022</u>

## THE BEAUMONT CENTRE FOR THE OVER SIXTIES

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2025

#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	103,192	(90,325)	12,867
<b>Restricted funds</b>			
ART FUND	1,370	-	1,370
<b>TOTAL FUNDS</b>	<u>104,562</u>	<u>(90,325)</u>	<u>14,237</u>

#### 11. RELATED PARTY DISCLOSURES

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

**THE BEAUMONT CENTRE FOR THE OVER SIXTIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 MARCH 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,643	17,611
Grants	2,738	7,910
	<u>20,381</u>	<u>25,521</u>
<b>Other trading activities</b>		
Fundraising events	8,730	10,121
Teas and refreshments	2,823	2,934
Meals	17,100	16,837
	<u>28,653</u>	<u>29,892</u>
<b>Investment income</b>		
Other fixed asset invest - FII	108	7
	<u>49,142</u>	<u>55,420</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,924	3,285
<b>Charitable activities</b>		
Wages	27,382	23,923
Rates and water	1,476	1,814
Repairs & Renewals	4,118	1,201
Light and heat	5,853	7,495
Telephone	346	381
Laundry & cleaning	600	108
Sundries	4,802	2,459
	<u>44,577</u>	<u>37,381</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,204	954
	<u>48,705</u>	<u>41,620</u>
<b>Total resources expended</b>		
<b>Net income</b>	<u>437</u>	<u>13,800</u>

This page does not form part of the statutory financial statements