

SANDHURST DAY CENTRE ASSOCIATION

England & Wales · Charity number 286496

Details

Other names	SANDHURST DAY CENTRE MANAGEMENT COMMITTEE, SANDHURST DAY CENTRE
Status	Registered
Legal form	Other
Registered	1983-05-04
Register	View on the Charity Commission register

Contact

Address	Yorktown Road College Town Sandhurst Sandhurst GU47 9BJ
Phone	01252877601
Email	accounts@sandhurstdaycentre.org.uk
Website	www.sandhurstdaycentre.co.uk

Activities

Objects: TO PROMOTE THE WELFARE OF THE AGED IN ANY MANNER WHICH NOW IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE WITHIN THE TOWN OF SANDHURST AND ADJOINING AREAS WITHIN THE ROYAL COUNTY OF BERKSHIRE.

Activities: Provision of day care facilities for the elderly.

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** SEE OBJECTS
- Bracknell Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£348,881	£306,727	-	-
2024-03-31	£312,187	£296,407	-	-
2023-03-31	£247,616	£249,106	-	-
2022-03-31	£207,157	£217,292	-	-
2021-03-31	£212,207	£196,711	-	-

Trustees

Name	Role	Appointed
Raymond Mossom	Chair	2019-07-03
Brian David Wilson		2024-02-08
Diane Elizabeth Allum Wilson		2024-02-08
Karen Vousden		2025-03-26
Karim Mahamdallie		2024-02-08
MR MIKE BROSSARD		
Margaret Mossom		2017-06-14
Marika Fawcett		2022-10-27
Pauline McKenzie		2015-06-10

SANDHURST DAY CENTRE ASSOCIATION

England & Wales - Charity number 286496

Accounts

REGISTERED CHARITY NUMBER: 286496

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2025
for
Sandhurst Day Centre Association**

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Sandhurst Day Centre Association

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For The Year Ended 31 March 2025**

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Sandhurst Day Centre Association

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Sandhurst Day Centre are to enable the senior citizen population of Sandhurst and nearby areas to enjoy access to a facility which provides a meeting place which caters for a variety of their social needs and well-being. The Charity actively promotes dignity, choice, inclusion, independence and respect for all its members.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's Aims and Objectives and in planning future activities for the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main activities of the Day Centre are to provide dedicated care, relaxation and entertainment for the older residents in our local community who wish to become members. Hot, freshly cook meals together with tea and biscuits are provided daily. A minibus transports those members who need it, to and from their homes to the Day Centre. Our employed staff consist of the Day Centre Manager, Shop Manager, Senior Care Assistant, 6 Care Staff, 2 Drivers, 1 Chef, 1 Assistant Cook, 1 Finance Assistant and a Cleaner who are also ably supported by a number of volunteer workers.

Our membership continues to grow. Thank you to the Centre Manager, Diane Mayhew-Kenny, her staff and volunteers who do a brilliantly professional job providing a welcoming and friendly environment. The Day Centre Charity Shop is doing great business with the turnover increasing year on year, thanks to the excellent efforts of the Shop Manager, Cathy Britt, and her Shop volunteers.

FINANCIAL REVIEW

Financial position

In basic financial terms our income during the year was £348,881 including £30,516 of restricted income (2024: £312,187 including £25,000 restricted) and our expenditure was £306,727 (2024: £296,407). The net income was therefore £42,154 (2024: £15,780). The balance on the funds is £93,485, including £64,176 restricted funds (2024: £51,331, including £34,427 restricted funds).

Reserves policy

The Management Committee have reviewed the level of reserves. It is planned to maintain a level of reserves that will provide a buffer for uninterrupted services of approximately 3 months. However, owing to, for example, unforeseen or unexpected expenditure, it may be necessary to operate temporarily with a reduced level of reserves for a period of time whilst the planned reserve level is re-instated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

We have appointed representatives on the committee from St Michael's Church, Sandhurst Town Council and Bracknell Forest Council.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

286496

Sandhurst Day Centre Association

**Report of the Trustees
For The Year Ended 31 March 2025**

Principal address

Yorktown Road
Sandhurst
Berkshire
GU47 9BJ

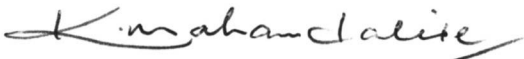
Trustees

R Mossom
M Mossom
P McKenzie
M Brossard
M Fawcett
K Mahamdallie
D E A Wilson
B D Wilson
K Vousden (appointed 26.3.25)

Independent Examiner

Susan Keane FCA
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Approved by order of the board of trustees on 28-1-2026 and signed on its behalf by:



.....
K Mahamdallie - Trustee

**Independent Examiner's Report to the Trustees of
Sandhurst Day Centre Association**

Independent examiner's report to the trustees of Sandhurst Day Centre Association

I report to the charity trustees on my examination of the accounts of Sandhurst Day Centre Association (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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Sue Keane

Susan Keane FCA
The Institute of Chartered Accountants in England and Wales

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 29/01/26

Sandhurst Day Centre Association

**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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,301	30,516	40,817	6,627
Charitable activities					
Day Centre		194,448	-	194,448	189,405
Other trading activities	2	98,951	-	98,951	100,987
Investment income	3	14,665	-	14,665	15,168
Total		<u>318,365</u>	<u>30,516</u>	<u>348,881</u>	<u>312,187</u>
EXPENDITURE ON					
Raising funds		59,724	-	59,724	59,862
Charitable activities					
Day Centre		246,236	767	247,003	236,545
Total		<u>305,960</u>	<u>767</u>	<u>306,727</u>	<u>296,407</u>
NET INCOME		12,405	29,749	42,154	15,780
RECONCILIATION OF FUNDS					
Total funds brought forward		16,904	34,427	51,331	35,551
TOTAL FUNDS CARRIED FORWARD		<u><u>29,309</u></u>	<u><u>64,176</u></u>	<u><u>93,485</u></u>	<u><u>51,331</u></u>

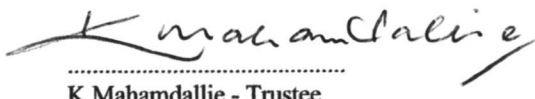
The notes form part of these financial statements

Sandhurst Day Centre Association

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	17,101	6,902	24,003	26,578
CURRENT ASSETS					
Stocks	7	1,117	-	1,117	777
Debtors	8	19,840	-	19,840	15,983
Cash at bank and in hand		787	57,274	58,061	27,503
		<u>21,744</u>	<u>57,274</u>	<u>79,018</u>	<u>44,263</u>
CREDITORS					
Amounts falling due within one year	9	(9,536)	-	(9,536)	(19,510)
NET CURRENT ASSETS					
		<u>12,208</u>	<u>57,274</u>	<u>69,482</u>	<u>24,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>29,309</u>	<u>64,176</u>	<u>93,485</u>	<u>51,331</u>
NET ASSETS					
		<u><u>29,309</u></u>	<u><u>64,176</u></u>	<u><u>93,485</u></u>	<u><u>51,331</u></u>
FUNDS					
Unrestricted funds	11			29,309	16,904
Restricted funds				64,176	34,427
TOTAL FUNDS					
				<u><u>93,485</u></u>	<u><u>51,331</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28-1-26 and were signed on its behalf by:



.....
K Mahamdallie - Trustee

Sandhurst Day Centre Association

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.

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.

Improvements to property	- 10% on reducing balance
Plant and machinery	- 20% on cost
Motor vehicles	- at variable rates on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Creditors

Creditors, provisions and accrued costs are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Centre only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	4,962	2,725
Shop income	93,989	98,262
	<u>98,951</u>	<u>100,987</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	14,244	14,949
Deposit account interest	421	219
	<u>14,665</u>	<u>15,168</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,627	-	6,627
Charitable activities			
Day Centre	164,405	25,000	189,405
Other trading activities	100,987	-	100,987
Investment income	15,168	-	15,168
	<u>287,187</u>	<u>25,000</u>	<u>312,187</u>
EXPENDITURE ON			
Raising funds	59,862	-	59,862

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Day Centre	235,693	852	236,545
Total	295,555	852	296,407
NET INCOME/(EXPENDITURE)	(8,368)	24,148	15,780
RECONCILIATION OF FUNDS			
Total funds brought forward	25,272	10,279	35,551
TOTAL FUNDS CARRIED FORWARD	16,904	34,427	51,331

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 31 March 2025	31,785	26,184	37,856	95,825
DEPRECIATION				
At 1 April 2024	6,040	26,184	37,023	69,247
Charge for year	2,575	-	-	2,575
At 31 March 2025	8,615	26,184	37,023	71,822
NET BOOK VALUE				
At 31 March 2025	23,170	-	833	24,003
At 31 March 2024	25,745	-	833	26,578

7. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	1,117	777

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
		£	£
	Trade debtors	16,847	12,451
	VAT	439	1,030
	Prepayments	2,554	2,502
		<u>19,840</u>	<u>15,983</u>

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
		£	£
	Bank loans and overdrafts (see note 10)	2,970	11,222
	Trade creditors	604	2,772
	Taxation and social security	3,112	2,996
	Other creditors	2,850	2,520
		<u>9,536</u>	<u>19,510</u>

10. LOANS

An analysis of the maturity of loans is given below:

		31.3.25	31.3.24
		£	£
	Amounts falling due within one year on demand:		
	Bank overdrafts	<u>2,970</u>	<u>11,222</u>

The bank overdraft shown in the accounts is an internal overdraft arising from the fact that restricted and unrestricted funds are held in the same bank account.

11. MOVEMENT IN FUNDS

Restricted Funds

	At 1.4.24	Incoming Resources	Resources Expended	At 31.3.25
	£	£	£	£
Window replacement	7,669	0	767	6,902
IT upgrade	1,758	0	0	1,758
Minibus replacement	25,000	30,516	0	55,516
	<u>34,427</u>	<u>30,516</u>	<u>767</u>	<u>64,176</u>

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

12. RELATED PARTY DISCLOSURES

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

SANDHURST DAY CENTRE ASSOCIATION

England & Wales - Charity number 286496

Accounts

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2024
for
Sandhurst Day Centre Association**

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Sandhurst Day Centre Association

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For The Year Ended 31 March 2024**

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Sandhurst Day Centre Association

Report of the Trustees For The Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Sandhurst Day Centre are to enable the senior citizen population of Sandhurst to have available a facility which provides a focal point, catering for a variety of their social needs and well being, including transport to and from the centre, social activities, hot meals, and various medical facilities.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's Aims and Objectives and in planning future activities for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main activities of the Day Centre are to provide care, relaxation and entertainment for the older residents in our local community who wish to become members. Hot, freshly cook meals together with tea and biscuits are provided daily. A minibus transports those members who need it, to and from their homes to the Day Centre. Our employed staff consists of a Centre Manager, Assistant Manager, 6 Care Staff, 2 full time equivalent Drivers, 2 Cooks, 1 Finance Assistant and a Cleaner who are also ably supported by a number of volunteer workers.

Our membership continues to grow and we are getting back to pre-Covid numbers. Thank you to the Centre Manager, Diane Mayhew, her staff and volunteers who do a brilliantly professional job providing a welcoming and friendly environment. The Day Centre Charity Shop is doing great business with the turnover increasing year on year, thanks to the excellent efforts of the Shop Manager, Cathy Britt, and her Shop volunteers.

FINANCIAL REVIEW

Financial position

In basic financial terms our income during the year was £312,187, including £25,000 of restricted income (2023: £247,616) and our expenditure was £296,407 (2023: £249,106). The net income was therefore £15,780 (2023: net expenditure £1,490). The balance on the funds is £51,331, including £34,427 restricted funds (2023: £35,551, including £10,279 restricted funds).

Reserves policy

The Management Committee have reviewed the level of reserves. It is planned to maintain a level of reserves that will provide a buffer for uninterrupted services of approximately 3 months. However, owing to, for example, unforeseen or unexpected expenditure, it may be necessary to operate temporarily with a reduced level of reserves for a period of time whilst the planned reserve level is re-instated.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

We have appointed representatives on the committee from St Michael's Church, Sandhurst Town Council and Bracknell Forest Council.

As reported with great sadness last year, we recorded the death of our Treasurer, David Vousden, in December 2023.

A new Treasurer, Karim Mahamdallie, was appointed in February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

286496

Sandhurst Day Centre Association

**Report of the Trustees
For The Year Ended 31 March 2024**

Principal address

Yorktown Road
Sandhurst
Berkshire
GU47 9BJ

Trustees

R Mossom
M Mossom
P McKenzie
M Brossard
M Fawcett
D W Vousden Treasurer (deceased 7.12.23)
K Mahamdallie (appointed 8.2.24)
D E A Wilson (appointed 8.2.24)
B D Wilson (appointed 8.2.24)

Independent Examiner

Susan Keane FCA
Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Approved by order of the board of trustees on 30/1/25 and signed on its behalf by:



.....
K Mahamdallie - Trustee

**Independent Examiner's Report to the Trustees of
Sandhurst Day Centre Association**

Independent examiner's report to the trustees of Sandhurst Day Centre Association

I report to the charity trustees on my examination of the accounts of Sandhurst Day Centre Association (the Trust) for the year ended 31 March 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Susan Keane FCA
The Institute of Chartered Accountants in England and Wales

Fuller Spurling
Mill House
58 Guildford Street
Chertsey
Surrey
KT16 9BE

Date: 30th June 2025

Sandhurst Day Centre Association

**Statement of Financial Activities
For The Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,627	-	6,627	14,457
Charitable activities					
Day Centre		164,405	25,000	189,405	120,634
Other trading activities	2	100,987	-	100,987	99,708
Investment income	3	15,168	-	15,168	12,817
Total		<u>287,187</u>	<u>25,000</u>	<u>312,187</u>	<u>247,616</u>
EXPENDITURE ON					
Raising funds		59,862	-	59,862	53,645
Charitable activities					
Day Centre		235,693	852	236,545	195,461
Total		<u>295,555</u>	<u>852</u>	<u>296,407</u>	<u>249,106</u>
NET INCOME/(EXPENDITURE)		(8,368)	24,148	15,780	(1,490)
RECONCILIATION OF FUNDS					
Total funds brought forward		25,272	10,279	35,551	37,041
TOTAL FUNDS CARRIED FORWARD		<u><u>16,904</u></u>	<u><u>34,427</u></u>	<u><u>51,331</u></u>	<u><u>35,551</u></u>

The notes form part of these financial statements

Sandhurst Day Centre Association

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	18,909	7,669	26,578	30,106
CURRENT ASSETS					
Stocks	7	777	-	777	1,035
Debtors	8	15,983	-	15,983	14,815
Cash at bank and in hand		745	26,758	27,503	5,241
		<u>17,505</u>	<u>26,758</u>	<u>44,263</u>	<u>21,091</u>
CREDITORS					
Amounts falling due within one year	9	(19,510)	-	(19,510)	(15,646)
NET CURRENT ASSETS		<u>(2,005)</u>	<u>26,758</u>	<u>24,753</u>	<u>5,445</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>16,904</u>	<u>34,427</u>	<u>51,331</u>	<u>35,551</u>
NET ASSETS		<u>16,904</u>	<u>34,427</u>	<u>51,331</u>	<u>35,551</u>
FUNDS					
Unrestricted funds	11			16,904	25,272
Restricted funds				34,427	10,279
TOTAL FUNDS				<u>51,331</u>	<u>35,551</u>

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

30/1/25



 K Mahamdallie - Trustee

Sandhurst Day Centre Association

Notes to the Financial Statements For The Year Ended 31 March 2024

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.

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.

Improvements to property	- 10% on reducing balance
Plant and machinery	- 20% on cost
Motor vehicles	- at variable rates on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Creditors

Creditors, provisions and accrued costs are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The Centre only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	2,725	634
Shop income	98,262	99,074
	<u>100,987</u>	<u>99,708</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	14,949	12,699
Deposit account interest	219	118
	<u>15,168</u>	<u>12,817</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,457	-	14,457
Charitable activities			
Day Centre	120,634	-	120,634
Other trading activities	99,708	-	99,708
Investment income	12,817	-	12,817
	<u>247,616</u>	<u>-</u>	<u>247,616</u>
EXPENDITURE ON			
Raising funds	53,645	-	53,645

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £	
Charitable activities				
Day Centre	194,514	947	195,461	
Total	<u>248,159</u>	<u>947</u>	<u>249,106</u>	
NET INCOME/(EXPENDITURE)	(543)	(947)	(1,490)	
RECONCILIATION OF FUNDS				
Total funds brought forward	25,815	11,226	37,041	
TOTAL FUNDS CARRIED FORWARD	<u><u>25,272</u></u>	<u><u>10,279</u></u>	<u><u>35,551</u></u>	
6. TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2023 and 31 March 2024	31,785	26,184	37,856	95,825
DEPRECIATION				
At 1 April 2023	3,179	25,517	37,023	65,719
Charge for year	2,861	667	-	3,528
At 31 March 2024	6,040	26,184	37,023	69,247
NET BOOK VALUE				
At 31 March 2024	<u>25,745</u>	-	833	<u>26,578</u>
At 31 March 2023	<u>28,606</u>	667	833	<u>30,106</u>
7. STOCKS			31.3.24	31.3.23
Stocks			£ <u>777</u>	£ <u>1,035</u>

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	12,451	10,996
VAT	1,030	600
Prepayments	2,502	3,219
	<u>15,983</u>	<u>14,815</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 10)	11,222	-
Trade creditors	2,772	1,195
Taxation and social security	2,996	1,608
Other creditors	2,520	12,843
	<u>19,510</u>	<u>15,646</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>11,222</u>	<u>-</u>

The bank overdraft shown in the accounts is an internal overdraft arising from the fact that restricted and unrestricted funds are held in the same bank account.

11. MOVEMENT IN FUNDS

Restricted Funds

	At 1.4.23	Incoming Resources	Resources Expended	At 31.3.24
Window replacement	8,521	0	852	7,669
IT upgrade	1,758	0	0	1,758
Minibus replacement	0	25,000	0	25,000
	<u>10,279</u>	<u>25,000</u>	<u>852</u>	<u>34,427</u>

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2024**

12. RELATED PARTY DISCLOSURES

During the year to 31st March 2023 the Centre received loans totalling £10,000 from David Vousden, a Trustee, to assist with finance during the last 3 months of the year, which are included in other creditors at 31st March 2023. These loans were repaid in April 2023.

SANDHURST DAY CENTRE ASSOCIATION

England & Wales - Charity number 286496

Accounts

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2023
for
Sandhurst Day Centre Association**

Fuller Spurling
90 High Street
Sandhurst
Berkshire
GU47 8EE

Sandhurst Day Centre Association

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For The Year Ended 31 March 2023**

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Sandhurst Day Centre Association

Report of the Trustees For The Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Sandhurst Day Centre are to enable the senior citizen population of Sandhurst to have available a facility which provides a focal point, catering for a variety of their social needs and well being, including transport to and from the centre, social activities, hot meals, and various medical facilities.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's Aims and Objectives and in planning future activities for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main activity of the Day Centre is to provide care, relaxation, entertainment and meals for the older residents in our community who wish to take advantage of these facilities. The majority of our members are transported to and from the Day Centre in our minibus. Our employed staff consists of 2 managers, 3 care staff, 2 drivers, 2 cooks 1 admin and a cleaner, and they are supported by a small army of volunteer workers.

Our membership is steadily growing and we are getting back to pre-Covid numbers. Well done to Manager, Di Mayhew, her staff and volunteers. The Day Centre shop is doing great business with the turnover increasing, thanks to Manager, Cathy Britt, and her volunteers.

FINANCIAL REVIEW

Financial position

In basic financial terms our income during the year was £247,616 (2022: £207,157) and our expenditure was £249,106 (2022: £217,292). The net expenditure was therefore £1,490 (2022: £10,135). The balance on the funds is £35,551, including £10,279 restricted funds (2022: £37,041, including £11,226 restricted funds).

Reserves policy

The management committee have reviewed the level of reserves. They consider that the current level of reserves will provide a buffer for uninterrupted services of approximately 3 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

We have appointed representatives on the committee from St Michael's Church, Sandhurst Town Council and Bracknell Forest Council.

It is with great sadness that we record the death of our Treasurer, David Vousden, in December 2023. He will be sorely missed.

A new Treasurer will stand to be appointed at the Annual General Meeting, and we are actively pursuing new Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

286496

Principal address

Yorktown Road
Sandhurst
Berkshire
GU47 9BJ

Sandhurst Day Centre Association

**Report of the Trustees
For The Year Ended 31 March 2023**

Trustees

R Mossom

M Mossom

P McKenzie

M Brossard

M Fawcett (appointed 22.10.22)

D W Vousden Treasurer (deceased 7.12.23)

Independent Examiner

Susan Keane FCA

Fuller Spurling

90 High Street

Sandhurst

Berkshire

GU47 8EE

Approved by order of the board of trustees on29/1/2024..... and signed on its behalf by:



.....
R Mossom - Trustee

**Independent Examiner's Report to the Trustees of
Sandhurst Day Centre Association**

Independent examiner's report to the trustees of Sandhurst Day Centre Association

I report to the charity trustees on my examination of the accounts of Sandhurst Day Centre Association (the Trust) for the year ended 31 March 2023.

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.



Susan Keane FCA
The Institute of Chartered Accountants in England and Wales

Fuller Spurling
90 High Street
Sandhurst
Berkshire
GU47 8EE

Date: 30th January 2024

Sandhurst Day Centre Association

**Statement of Financial Activities
For The Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
<i>Donations and legacies</i>		14,457	-	14,457	28,024
Charitable activities					
Day Centre		120,634	-	120,634	85,751
Other trading activities	2	99,708	-	99,708	55,740
Investment income	3	12,817	-	12,817	13,471
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>24,171</u>
Total		<u>247,616</u>	<u>-</u>	<u>247,616</u>	<u>207,157</u>
 EXPENDITURE ON					
Raising funds		53,645	-	53,645	51,417
Charitable activities					
Day Centre		<u>194,514</u>	<u>947</u>	<u>195,461</u>	<u>165,875</u>
Total		<u>248,159</u>	<u>947</u>	<u>249,106</u>	<u>217,292</u>
 NET INCOME/(EXPENDITURE)		 (543)	 (947)	 (1,490)	 (10,135)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>25,815</u>	<u>11,226</u>	<u>37,041</u>	<u>47,176</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>25,272</u>	 <u>10,279</u>	 <u>35,551</u>	 <u>37,041</u>

The notes form part of these financial statements

Sandhurst Day Centre Association


**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	21,585	8,521	30,106	2,168
CURRENT ASSETS					
Stocks	7	1,035	-	1,035	777
Debtors	8	14,815	-	14,815	7,374
Cash at bank and in hand		<u>3,483</u>	<u>1,758</u>	<u>5,241</u>	<u>38,412</u>
		19,333	1,758	21,091	46,563
CREDITORS					
Amounts falling due within one year	9	<u>(15,646)</u>	-	<u>(15,646)</u>	<u>(11,690)</u>
NET CURRENT ASSETS		<u>3,687</u>	<u>1,758</u>	<u>5,445</u>	<u>34,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,272</u>	<u>10,279</u>	<u>35,551</u>	<u>37,041</u>
NET ASSETS		<u>25,272</u>	<u>10,279</u>	<u>35,551</u>	<u>37,041</u>
FUNDS	10				
Unrestricted funds				25,272	25,815
Restricted funds				<u>10,279</u>	<u>11,226</u>
TOTAL FUNDS				<u>35,551</u>	<u>37,041</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29-1-24 and were signed on its behalf by:



.....
R Mossom - Trustee



.....
M Mossom - Trustee

Sandhurst Day Centre Association

Notes to the Financial Statements For The Year Ended 31 March 2023

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.

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.

Improvements to property	- 10% on reducing balance
Plant and machinery	- 20% on cost
Motor vehicles	- at variable rates on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	634	-
Shop income	<u>99,074</u>	<u>55,740</u>
	<u>99,708</u>	<u>55,740</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	12,699	13,458
Deposit account interest	<u>118</u>	<u>13</u>
	<u>12,817</u>	<u>13,471</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,119	11,905	28,024
Charitable activities			
Day Centre	85,751	-	85,751
Other trading activities	55,740	-	55,740
Investment income	13,471	-	13,471
Other income	<u>24,171</u>	<u>-</u>	<u>24,171</u>
Total	<u>195,252</u>	<u>11,905</u>	<u>207,157</u>
EXPENDITURE ON			
Raising funds	51,417	-	51,417
Charitable activities			
Day Centre	<u>165,196</u>	<u>679</u>	<u>165,875</u>
Total	<u>216,613</u>	<u>679</u>	<u>217,292</u>
NET INCOME/(EXPENDITURE)	(21,361)	11,226	(10,135)
RECONCILIATION OF FUNDS			
Total funds brought forward	47,176	-	47,176

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £	
TOTAL FUNDS CARRIED FORWARD	<u>25,815</u>	<u>11,226</u>	<u>37,041</u>	
6. TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2022	-	26,184	37,856	64,040
Additions	<u>31,785</u>	-	-	<u>31,785</u>
At 31 March 2023	<u>31,785</u>	<u>26,184</u>	<u>37,856</u>	<u>95,825</u>
DEPRECIATION				
At 1 April 2022	-	24,849	37,023	61,872
Charge for year	<u>3,179</u>	<u>668</u>	-	<u>3,847</u>
At 31 March 2023	<u>3,179</u>	<u>25,517</u>	<u>37,023</u>	<u>65,719</u>
NET BOOK VALUE				
At 31 March 2023	<u>28,606</u>	<u>667</u>	<u>833</u>	<u>30,106</u>
At 31 March 2022	<u>-</u>	<u>1,335</u>	<u>833</u>	<u>2,168</u>
7. STOCKS			31.3.23 £	31.3.22 £
Stocks			<u>1,035</u>	<u>777</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.23 £	31.3.22 £
Other debtors			10,996	4,451
VAT			600	329
Prepayments			<u>3,219</u>	<u>2,594</u>
			<u>14,815</u>	<u>7,374</u>

Sandhurst Day Centre Association

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	1,195	6,137
Taxation and social security	1,608	1,638
Other creditors	<u>12,843</u>	<u>3,915</u>
	<u>15,646</u>	<u>11,690</u>

10. MOVEMENT IN FUNDS

Restricted Funds

	At 1.4.22	Incoming Resources	Resources Expended	At 31.3.23
Window replacement	9,468	0	9,468	0
IT upgrade	<u>1,758</u>	<u>0</u>	<u>0</u>	<u>1,758</u>
	<u>£11,226</u>	<u>£0</u>	<u>£9,468</u>	<u>£1,758</u>

11. RELATED PARTY DISCLOSURES

During the year the Centre received loans totalling £10,000 from David Vousden, a Trustee, to assist with finance during the last 3 months of the year, which are included in Other creditors at 31st March 2023. These loans were repaid in April 2023.

SANDHURST DAY CENTRE ASSOCIATION

England & Wales - Charity number 286496

Accounts

SANDHURST DAY CENTRE ASSOCIATION
REGISTERED CHARITY NUMBER 286496
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 MARCH 2021

PRESENTED BY

SYMONS

CHARTERED ACCOUNTANTS

SANDHURST DAY CENTRE ASSOCIATION
REGISTERED CHARITY NUMBER 286496

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SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Legal and administrative information

Trustees	Mrs P McKenzie (Chairperson) Mrs C Cupper (Vice Chairperson) (resigned 10 August 2020) Mrs F Kidd (Secretary) Mr D Vousden (Treasurer) Mr R Earwicker Mr M Brossard Mrs G Kennedy Mrs M Mossom Mr R Mossom
Principal office	Sandhurst Day Centre Yorktown Road Sandhurst Berkshire GU47 9BJ
Independent Examiner	Karen Symons FCA Symons, Chartered Accountants Willow Corner 7 Ackrells Mead Little Sandhurst Berkshire GU47 8JJ
Bankers	National Westminster Bank plc Camberley Surrey

Objectives and activities for the public benefit

The objectives of the Sandhurst Day Centre are to enable the senior citizen population of Sandhurst to have available a facility which provides a focal point, catering for a variety of their social needs and well being, including transport to and from the centre, social activities, hot meals, and various medical facilities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's Aims and Objectives and in planning future activities and setting the grant making policy for the year.

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued..)

Organisation

The management and control of the Organisation is vested in a Governing Body which comprises of one representative of each of the organisations mentioned in the Constitution. This results in a minimum of 26 members. New members are appointed by the relevant organisations as a position becomes vacant.

The day to day running of the Organisation is vested in a Management Committee. This consists of four Honorary Officers, a Chairman, Vice Chairman, Treasurer, and Secretary and up to seven additional members.

The Honorary Officers serve for no more than five years and the seven Managers for three years. The Governing Body elects the Management Committee at the Annual General Meeting and reviews their terms of reference.

Each member of the Management Committee is a Trustee as defined by the Charities Act 2011.

The Management Committee meets at least six times a year. Each member has been allocated specific responsibilities in order to ease the day to day decision making.

Funds

General funds can be used for any purpose by the Organisation. Restricted funds can only be used for the defined purpose.

Reserves

The Management Committee have reviewed the level of reserves. They consider that the current level of reserves will provide a buffer for uninterrupted services of approximately three to four months.

Risk Management

The Management Committee examines the major risks that the Organisation faces each financial year when preparing the annual budgets. The Committee has developed systems to monitor and control these risks to mitigate any impact that they may have on the Organisation in the future.

Achievements, performance and financial review

Activities:

The main activity of the Day Centre is to provide care, relaxation, entertainment, and meals for the older residents in our community who wish to take advantage of these facilities. The majority of our members are transported to and from the Day Centre in our Minibus. Our employed staff consists of 2 managers, 5 care staff, 2 drivers, 1 cook, and a cleaner, and they are supported by a small army of volunteer workers.

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued..)

Trustees:

The Trustees are normally elected annually at the Annual General Meeting but due to the pandemic no Annual General Meeting took place and consequently the standing Trustees remained in office. All are made aware of their responsibilities as Trustees, and a copy of the Charity Commission leaflet "The Essential Trustee – What you need to know" is available in the Office for reference. Because of the legal restrictions of the Pandemic on meetings and the Day Centre being predominantly closed no Management Committee meetings were held during the year. Operational decisions were delegated to the Chair and Treasurer and communicated to the management committee where appropriate.

Despite the obvious difficulties during the year, we have continued to pursue the aims and objectives in our Business Plan and to strive to reflect our Mission Statement, which is ***"The Sandhurst Day Centre will be a beacon among similar providers in the region. As a result of this our Stakeholders will recognise the high quality of our total provision and be proud to tell their friends and colleagues about it."*** We believe the numbers of members wishing to return to the Day Centre now we have re-opened and the fact that we have retained all our staff is testimony to our meeting our Mission Statement.

Financial Performance

Whilst the Day Centre offered services to our members during only a few periods during the 12 months of the financial year it was important to provide a financial basis of sustainability going forward if we were to survive and be able to continue to operate after the pandemic. To ensure this we recognised that it was important to retain our dedicated staff and to this extent we took the decision to furlough our staff and uplift staff pay to 100% over the first 3 months of lockdown thus financing 20% of the payroll from our own finances on top of the 80% from the Government Job Retention Scheme (JRS). In subsequent months we have continued to retain staff via the JRS paying 80% of pay.

In basic financial terms our income during the year was £223,707 (Last year £233,102) and our expenditure was £208,211 (Last year £242,031). Net income of £15,496 (last year Net expenditure of £8,929). After considering the release of £7,694 from restricted funds the Fund Balance is £47,176 (Last year £31,680).

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (Continued..)

However, these figures are against a background of exceptional circumstances and do not reflect normal operating circumstances. In terms of Covid support we received £64,340 in Government grants via BFC and £69,141 rebates via the JRS.

During the year we made several applications to various charitable foundations and have received £11,500 so far. Whilst the Day Centre has not been in use these funds, together with other donations and legacies, have enabled us to completely revamp the toilets, hallway, and entrance area.

To sustain contact with our members during the year and with kind donations from local businesses the Manager has organised deliveries of "goody bags" and maintained regular telephone communications, especially important in a time of isolation and for sustaining mental well-being. Legislation has required an inordinate amount of additional training for staff to conform with Health and Safety regulations as well as the wearing of PPE. We acknowledge the exceptional way in which they have all taken on board these additional demands.

Our thanks also go to the Manager and volunteers at our Day Centre Shop who have also had to undergo and adapt to a completely new way of operating. The Shop provides an important additional financial income stream. Our thanks again go to the community who support us with their contributions for us to sell.

We are proud of the fine reputation our Day Centre holds in the community not only in Bracknell but Surrey Heath and Hampshire. It is down to the dedication and efforts of all associated with the Day Centre.

Finally, our thanks to our independent examiner, Karen Symons, for her help and advice.

Declaration

The Trustee's Annual Report is the responsibility of all the Trustees and it will be presented at the next AGM to be held as soon as permitted.

Approved by the Trustees on:



Mrs P McKenzie
Chairperson

Date: 09 June 2021

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SANDHURST DAY CENTRE**

I report on the accounts for the Sandhurst Day Centre Association for the year ended 31 March 2021 which are set out on pages 8 to 16.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs K Symons FCA
Symons, Chartered Accountants
Willow Corner
7 Ackrells Mead
Little Sandhurst
Berkshire, GU47 8JJ



Date 30 June 2021

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Income					
Voluntary income	2a	19,422	11,500	30,922	28,779
Activities for generating funds	2b	30,536	0	30,536	77,728
Investment income	2c	0	0	0	31
Other income	2e	133,481		133,481	2,114
Charitable activities	2d	28,768	0	28,768	124,450
Total Income		<u>212,207</u>	<u>11,500</u>	<u>223,707</u>	<u>233,102</u>
Expenditure					
Fundraising and trading costs	3a	52,756	0	52,756	51,910
Charitable Activities	3b	143,955	11,500	155,455	190,121
Total Expenditure		<u>196,711</u>	<u>11,500</u>	<u>208,211</u>	<u>242,031</u>
Net Income/ -Expenditure		15,496	0	15,496	-8,929
Transfer of funds		7,694	-7,694	0	0
Net Movement in Funds		<u>23,190</u>	<u>-7,694</u>	<u>15,496</u>	<u>-8,929</u>
Fund balance brought forward		23,986	7,694	31,680	40,609
Fund balance carried forward		<u>47,176</u>	<u>0</u>	<u>47,176</u>	<u>31,680</u>

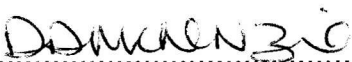
SANDHURST DAY CENTRE ASSOCIATION

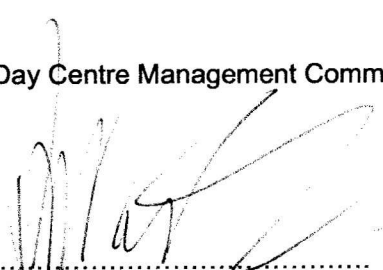
REGISTERED CHARITY NUMBER 286496

BALANCE SHEET As at 31 March 2021

	Notes	2021 £	2020 £
Tangible Fixed Assets	5	<u>4,084</u>	<u>8,636</u>
Current Assets			
Debtors	6	3,204	6,106
Prepayments	7	3,110	3,258
Cash at bank and in hand		<u>46,817</u>	<u>20,653</u>
		53,131	30,017
Current Liabilities			
Creditors and accruals	8	<u>10,039</u>	<u>6,973</u>
Total Net Current Assets		<u>43,092</u>	<u>23,044</u>
Total Net Assets		<u><u>47,176</u></u>	<u><u>31,680</u></u>
Income Funds			
Restricted Fund	11	0	7,694
General Reserve		47,176	23,986
		<u><u>47,176</u></u>	<u><u>31,680</u></u>

These accounts were approved by the Sandhurst Day Centre Management Committee on 2021 and signed on its behalf by:


.....
Mrs P McKenzie
Chairperson


.....
Mr D Vousden
Treasurer

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

1 Accounting Policies

(a) Basis or preparation

The charity is a public benefit entity within the meaning of FRS102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is a small charity as defined by FRS102 1A and has adopted the small charity disclosure exemptions.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fixed Assets

Properties

The Day Centre premises and extension have been paid for in full. The land belongs to Sandhurst Town Council and a Licence in perpetuity is granted to the Sandhurst Day Centre Management Committee, the annual licence fee being £1. Although funds raised by the Day Centre were used towards the building costs of the extension, the Management Committee chose to depreciate any value that this may represent to nil.

Other Plant and machinery

Plant and machinery are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The current year's additions are written off over 5 years on a straight line basis.

Motor Vehicles

The minibus has been depreciated over its estimated useful life, as estimated by the Trustees.

(c) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

SANDHURST DAY CENTRE ASSOCIATION

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

(d) Funds

The General Reserves represents the funds that are not subject to any legal restrictions regarding their use and are available for application to the general purposes of the Day Centre.

A restricted fund represents donations and other monies raised for specific purposes, less expenditure in respect of these purposes.

(d) Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations, subscriptions and gifts are recognised when received by the charity.

Grants to the Day Centre are accounted for as soon as the charity is notified of its legal entitlement and the amount due. Funds raised by the shop, day centre, social and similar events are accounted for gross. Interest is received gross and is accounted for when receivable.

Rental from the flat and other income from the letting or other use of the premises is recognised when the income becomes due.

(e) Expenditure

Expenditure is accounted for on an accruals basis. Expenditure includes attributable VAT which cannot be recovered. Rentals under operating leases are charged to the Statement of Financial Activities as incurred.

There are no Governance Costs as all operations are undertaken on a voluntary basis.

(f) Donated Goods and Services

The Sandhurst Day Centre and shop receives substantial practical assistance in many ways from members of the local community, but the financial value is mainly unquantifiable and no attempt is made to reflect such assistance in the accounts.

Donated goods for resale in the shop are not recognised on receipt. Instead, the value to the charity of the donated goods sold is recognised as income when sold.

(g) Pensions

In accordance with auto-enrolment obligations the charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due.

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

2 Income

	Unrestricted	Restricted	2021	2020
	£	£	£	£
2a Voluntary income				
Donations	15,124	11,500	26,624	12,488
Mayor's Charity	2,326		2,326	13,799
Friends Subscriptions	1,972		1,972	2,492
	<u>19,422</u>	<u>11,500</u>	<u>30,922</u>	<u>28,779</u>
2b Activities for Generating Funds				
Charity shop	18,268		18,268	62,197
Rents and lettings	12,045		12,045	15,182
Fund raising event, raffles and cards	223		223	349
	<u>30,536</u>	<u>0</u>	<u>30,536</u>	<u>77,728</u>
2c Investment Income				
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>31</u>
2d Charitable activities				
Day Centre daily activities	10,930		10,930	106,789
Funding from local Authorities.	4 17,838		17,838	17,661
	<u>28,768</u>	<u>0</u>	<u>28,768</u>	<u>124,450</u>
2e Other Income				
Covid 19 support:				
BFBC	64,340		64,340	0
Covid Job Retention scheme	69,141		69,141	2,114
	<u>133,481</u>	<u>0</u>	<u>133,481</u>	<u>2,114</u>

SANDHURST DAY CENTRE ASSOCIATION

REGISTERED CHARITY NUMBER 286496

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 MARCH 2021**

3 Expenditure

	Unrestricted £	Restricted £	2021 £	2020 £
3a Fundraising and trading costs				
<i>Charity Shop and flat</i>				
Wages, salaries and NIC	20,480		20,480	22,053
Rent and rates	21,664		21,664	20,662
Shop overheads:				
Utilities	679		679	963
Cleaning and rubbish removal	3,313		3,313	2,731
Repairs, maintenance and renewals	2,597		2,597	1,319
Insurance	711		711	670
Stationery and telephone	448		448	477
Covid expenses	304		304	0
Sundry	484		484	691
Bank charges	366		366	305
Legal and letting charge	1,710		1,710	2,039
	<u>52,756</u>	<u>0</u>	<u>52,756</u>	<u>51,910</u>
3b Charitable Activities				
<i>Day Centre and Transport</i>				
Staff costs	95,363		95,363	114,279
Catering	3,177		3,177	25,513
Transport	1,936		1,936	5,077
Outings and activities	0		0	552
Depreciation	4,552		4,552	5,386
Telephone	695		695	622
Insurance	4,257		4,257	4,369
Staff training	280		280	714
Stationery and advertising	1,115		1,115	1,121
Covid Expenses	1,109		1,109	0
Sundry	1,069		1,069	1,032
Repairs, maintenance and renewals	1,872		1,872	11,554
Refurbishment	12,875	11,500	24,375	0
Cleaning and rubbish removal	7,986		7,986	9,057
Utilities	5,604		5,604	7,597
Volunteer expenses	0		0	196
Bank charges	490		490	1,264
Independent Examination	1,575		1,575	1,788
	<u>143,955</u>	<u>11,500</u>	<u>155,455</u>	<u>190,121</u>

SANDHURST DAY CENTRE ASSOCIATION

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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 MARCH 2021**

4 Incoming Resources from charitable activities	2021	2020
	£	£
Grant Funding from local authorities: Sandhurst Town Council	17,838	17,661
Total	<u>17,838</u>	<u>17,661</u>

5 Tangible Fixed Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost:			
Brought forward	26184	37,856	64,040
Additions		0	0
At 31 March 2021	<u>26,184</u>	<u>37,856</u>	<u>64,040</u>
Depreciation:			
Brought Forward	19214	36,190	55,404
Charge for year	3719	833	4,552
At 31 March 2021	<u>22,933</u>	<u>37,023</u>	<u>59,956</u>
Net Book Value:			
At 31 March 2021	<u>3,251</u>	<u>833</u>	<u>4,084</u>
At 31 March 2020	<u>6,970</u>	<u>1,666</u>	<u>8,636</u>

6 Debtors	2021	2020
	£	£
Salary overpayment	785	0
Members accounts	0	3,113
Staff loans	1,400	0
Surrey CC - members fees	0	520
Job Retention scheme claim	0	2,114
VAT	1,019	359
	<u>3,204</u>	<u>6,106</u>

7 Prepayments	2021	2020
	£	£
Minibus insurance	972	1,120
Rent	1,750	1,750
Catering purchases	388	388
	<u>3,110</u>	<u>3,258</u>

SANDHURST DAY CENTRE ASSOCIATION

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

8 Creditors and accruals	2021	2020
	£	£
Inland Revenue/ PAYE/NI	960	1,560
Independent Examiner's fee	1,920	1,920
Catering supplies& recreation	0	1,956
100 Club	1,513	1,260
Utilities - water	4,124	0
Members accounts	1,522	0
Cleaning, rubbish	0	222
Sundry and advertising	0	55
	<u>10,039</u>	<u>6,973</u>

9 Analysis of Net Assets By Fund

	Restricted Fund	General Reserves	2021 Total	2020 Total
	£	£	£	£
Fixed Assets		4,084	4,084	8,636
Current Assets	0	53,131	53,131	30,017
Current liabilities		-10,039	-10,039	-6,973
Fund balance	<u>0</u>	<u>47,176</u>	<u>47,176</u>	<u>31,680</u>

10 Employees Remuneration

	2021	2020
	£	£
Wages and salaries	117,649	132,905
Social Security	1,701	3,994
Nest Pension	3,319	4,747
	<u>122,669</u>	<u>141,646</u>

The average number of employees during the year was 11 (2020 – 12). There were no higher paid employees earning in excess of £60,000.

11 Restricted Funds

	Minibus	2021	2020
	£	£	£
Balance at 1 April 2020	7,694	7,694	7,694
Transfer to general fund	-7,694	-7,694	0
Balance at 31 March 2021	<u>0</u>	<u>0</u>	<u>7,694</u>

The minibus restricted fund was set up for the replacement of the minibus. During the year the donor agreed that the funds could be transferred to general reserves.

SANDHURST DAY CENTRE ASSOCIATION

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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31 MARCH 2021**

12 Trustees Remuneration and Expenses

No remuneration or expenses were paid to any trustee or any person connected with the trustees. Mike Brossard was reimbursed for expenses incurred on behalf of the Day Centre and paid via PAYE for covering the minibus driver's absence.

13 Operating Lease Commitments

	2021	2020
	£	£
The following payments are committed to be paid over the remaining life of the lease:		
Land and buildings		
Expiring:		
Under one year	<u>11,000</u>	<u>32,500</u>