

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.

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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.

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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).

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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

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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

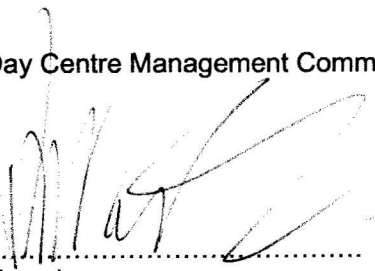
REGISTERED CHARITY NUMBER 286496

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		<u>47,176</u>	<u>23,986</u>
		<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

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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.

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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.

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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>

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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>

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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	17,838	17,661

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.

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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>