

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

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

# **Sandhurst Day Centre Association**

## **Contents of the Financial Statements For The Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11 to 12</b>

## **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: 30<sup>th</sup> June 2025

**Sandhurst Day Centre Association**

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

		Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		6,627	-	6,627	14,457
<b>Charitable activities</b>					
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
<b>Total</b>		<u>287,187</u>	<u>25,000</u>	<u>312,187</u>	<u>247,616</u>
<b>EXPENDITURE ON</b>					
Raising funds		59,862	-	59,862	53,645
<b>Charitable activities</b>					
Day Centre		235,693	852	236,545	195,461
<b>Total</b>		<u>295,555</u>	<u>852</u>	<u>296,407</u>	<u>249,106</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,368)	24,148	15,780	(1,490)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		25,272	10,279	35,551	37,041
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>16,904</u>	<u>34,427</u>	<u>51,331</u>	<u>35,551</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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	18,909	7,669	26,578	30,106
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(19,510)	-	(19,510)	(15,646)
<b>NET CURRENT ASSETS</b>		<u>(2,005)</u>	<u>26,758</u>	<u>24,753</u>	<u>5,445</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,904</u>	<u>34,427</u>	<u>51,331</u>	<u>35,551</u>
<b>NET ASSETS</b>		<u>16,904</u>	<u>34,427</u>	<u>51,331</u>	<u>35,551</u>
<b>FUNDS</b>	11				
Unrestricted funds				16,904	25,272
Restricted funds				34,427	10,279
<b>TOTAL FUNDS</b>				<u>51,331</u>	<u>35,551</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
30/1/25 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 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,457	-	14,457
<b>Charitable activities</b>			
Day Centre	120,634	-	120,634
Other trading activities	99,708	-	99,708
Investment income	12,817	-	12,817
<b>Total</b>	<u>247,616</u>	<u>-</u>	<u>247,616</u>
<b>EXPENDITURE ON</b>			
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 £
<b>Charitable activities</b>			
Day Centre	194,514	947	195,461
<b>Total</b>	<u>248,159</u>	<u>947</u>	<u>249,106</u>
<b>NET INCOME/(EXPENDITURE)</b>	(543)	(947)	(1,490)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	25,815	11,226	37,041
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	<u>31,785</u>	<u>26,184</u>	<u>37,856</u>	<u>95,825</u>
<b>DEPRECIATION</b>				
At 1 April 2023	3,179	25,517	37,023	65,719
Charge for year	<u>2,861</u>	<u>667</u>	<u>-</u>	<u>3,528</u>
At 31 March 2024	<u>6,040</u>	<u>26,184</u>	<u>37,023</u>	<u>69,247</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u><u>25,745</u></u>	<u><u>-</u></u>	<u><u>833</u></u>	<u><u>26,578</u></u>
At 31 March 2023	<u><u>28,606</u></u>	<u><u>667</u></u>	<u><u>833</u></u>	<u><u>30,106</u></u>

**7. STOCKS**

	31.3.24 £	31.3.23 £
Stocks	<u><u>777</u></u>	<u><u>1,035</u></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.