

**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

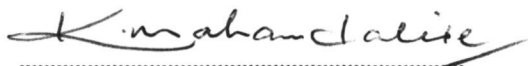
Trustees

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>

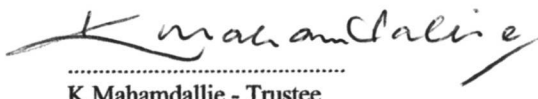
The notes form part of these financial statements

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>29,309</u>	<u>64,176</u>	<u>93,485</u>	<u>51,331</u>
FUNDS	11				
Unrestricted funds				29,309	16,904
Restricted funds				<u>64,176</u>	<u>34,427</u>
TOTAL FUNDS				<u>93,485</u>	<u>51,331</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
Total	<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.