Charity registration number: 266950

Henley-on-Thames Day Centre Management Committee

Financial Statements

For the Year Ended
31 December 2025

Henley-on-Thames Day Centre Management Committee
Trustees Annual Report and Financial Statements
For the Year Ended 31 December 2025

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Henley-on-Thames Day Centre Management Committee
Charity Reference and Administrative Details
For the Year Ended 31 December 2025

Charity registration number	266950
Trustees	Gill M Dodds (Chair) Kenneth Arlett Thomas Buckley David Fryer Kellie Louise Hinton Elizabeth Hodgkin (appointment terminated 19th October 2025) Ian Reissmann (appointed 3rd June 2025)
Management Committee Appointed by	At the date of the report the management committee was:
The Town Council	The Mayor of Henley-on-Thames (ex officio) Councillor Ms K Hinton (appointed 13th May 2024) Councillor Ian Reismman Mrs G M Dodds (Chair)
Local Community	Councillor Mr K Arlett (Vice-Chair) Mr D Fryer Mrs Maureen Smith
Co-opted	Mrs J Carey (Secretary) Mrs M Martinez Monroy (Treasurer)
Principal Address	Market Place Henley-on-Thames RG9 2AA
Independent Examiner	Neil Major FCCA Bruton Charles The Coach House Greys Green Business Centre Henley-on-Thames Oxfordshire RG9 4QG
Bankers	National Westminster Bank Unit L11, The Oracle Reading RG1 2AG

Henley-on-Thames Day Centre Management Committee
Chair's Report
For the Year Ended 31 December 2025

I am pleased to present this report on the continued activities and progress of the charity over the recent period.

Our luncheon service remains steady overall, with a noticeable increase in attendance on Fridays. Mondays regularly welcome between 25 and 30 members, while Wednesdays see slightly lower numbers of around 17 to 20. Fridays continue to be our busiest day, with attendance ranging from 35 to 45 members, reflecting the ongoing popularity of this end-of-week gathering.

Our weekly activities continue to provide valuable opportunities for engagement and social interaction. The Craft Club, held on Tuesday mornings, remains well attended with approximately 10 members each week, often more as some join informally for conversation and refreshments. We are grateful to Ann Eggleton for her continued dedication in leading the sessions and ensuring materials are always available.

Bingo sessions, held on Tuesday and Friday afternoons, remain a consistent highlight. Tuesday sessions are quieter, while Fridays attract larger numbers, with over 25 members regularly attending.

Seated Yoga, held on Wednesday mornings and led by Kate Allen (Yoga with Kate), has been a welcome addition since April. Attendance averages between 10 and 12 members each week, and the class has been very well received, contributing positively to members' wellbeing.

We are also pleased to continue offering chiropody services. Allison, our chiropodist, visits every other Monday, and her appointment list is consistently full. This remains an invaluable service for our members.

Fundraising efforts within the club deserve special recognition. Rosemary Musselwhite has been raising funds for Great Ormond Street Hospital through the sale of handmade craft items displayed within the club, generating a steady income. In addition, a Tombola event is planned for the first week of October, continuing a well-supported tradition to further support the charity.

We were also delighted to welcome back Ukewarm, the ukulele group, who performed for the members before lunch on 7th November. Their visits are always greatly enjoyed.

Our Christmas Party took place on Monday 22nd December. This is one of the highlights of the year, typically attended by over 60 members. The live entertainment was provided by the YOKO Experience. Our members were able to enjoy their Christmas Lunch free of charge curtesy of a local firm, Tomalin and Sons, and The Tony Lane Foundation provided funds for a free raffle and Bingo.

During the year we welcome Mercedes M Monroy as the new Treasurer. We also wished good luck to Charlie Banks, who has supported our kitchen operations on Fridays and has now left to pursue a career in Project Management through a Graduate Apprenticeship following his A-Levels. We thank Charlie sincerely for his hard work and commitment over the past two years and wish him every success in his future endeavours.

It is with great sadness that I report the passing of Liz Hodgkin, our charity trustee and secretary. Liz made an invaluable contribution to the organisation through her dedication, professionalism, and unwavering commitment to our members. She played a central role in supporting the smooth running of the charity and was highly respected by all who had the pleasure of working with her. She will be greatly missed by trustees, staff, volunteers, and members alike.

We have been pleased to welcome Julia Carey as our new Secretary.

In closing, I would like to thank all staff, volunteers, and members for their continued support and contribution to the charity. Your involvement ensures that we remain a welcoming and vibrant community for all.

Sincerely,

Gill Dodds
Trustee / Chair

Henley-on-Thames Day Centre Management Committee
Trustees Annual Report
For the Year Ended 31 December 2025

The Trustees present their report and the financial statements of the charity for the year ended December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

TRUSTEES OF THE CHARITY

The trustees who have served during the year and since the year end were as follows:

Gill M Dodds (Chair)
Kenneth Arlett
Thomas Buckley
David Fryer
Kellie Louise Hinton
Elizabeth Hodgkin (appointment terminated 19th October 2025)
Ian Reissmann (appointed 3rd June 2025)

OBJECTIVES AND ACTIVITIES

The objectives of the Henley-on-Thames Day Centre Management Committee are to promote the welfare of the aged in any manner which now is or hereafter may be deemed by law to be charitable within Henley-on-Thames and District. In furtherance of this, to manage a Day Centre whose members shall be known corporately as the Henley 60+ Social Club. Each year the trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the prevention or relief of poverty for the public benefit so as to comply with their duty as set out in section 17(5) of the Charities Act 2011.

The Land and Building in Greys Road Car Park are provided rent free by the Henley-on-Thames Town Council under a lease dated the 1st April 2005. The Town Council is responsible for the general upkeep and maintenance of the building and the Management Committee is responsible for interior decoration and fittings. The lease from the Henley Town Council does not have a term of years defined but we are informed that it is the Council's intention to maintain this agreement, for the benefit of its senior residents, indefinitely.

The Club provides a comfortable, relaxing environment and social activities for the over 60's. The location in the centre of the town allows its members easy access to the hospital, surgeries and shopping. The Club is open Monday - Friday with some form of social activity most days.

The Club also lets out the premises to Bridge Clubs two nights a week, a Sign wellbeing group, an English and Maths tuition organisation once a week, and a local catering business for a few hours per week, to help boost funds.

PUBLIC BENEFIT STATEMENT

The Henley-on-Thames Day Centre Management Committee exists to provide a safe, welcoming day centre for older people and others in need within the local community. The charity's purpose is to reduce social isolation, improve wellbeing, and promote inclusion through social, recreational, and supportive activities.

All services are open to eligible members of the Henley-on-Thames community, and the charity relies on grants, donations, and volunteers to make activities accessible. During the year, regular day centre

sessions were delivered, providing companionship, peer support, and opportunities for engagement. Feedback from members confirms that the centre positively impacts mental and social wellbeing.

The trustees have ensured that all activities continue to provide clear public benefit and remain aligned with the charity's objectives.

STRATEGIC REPORT

Achievements and performance

The achievements and performance for the Henley-on-Thames Management Committee can be measured in terms of its membership numbers and the activities that are delivered.

Membership numbers have increased during the year to a total of 133. Our members regularly come for lunch and other activities such as the Tuesday Craft Club, Chair Yoga and Bingo.

Despite the rising food costs, we made a decision to keep the cost of our two-course lunch as low as possible which increased the number of lunches served to our members.

Members who require transport to access the Club facilities continue to use the local Henley Handybus service free of charge.

Henley Town Council have continued to carry out maintenance projects on the building when necessary, and they continue to benefit from the surplus energy produced by the Clubhouse's solar panels.

Activities

Catering

- Roast lunch available every Monday, Wednesday and Friday
- Over 3,600 served
- Over 3,400 teas and coffees served

Events

- VE Day 80th Anniversary Lunch and Raffle funded by a member's generation donation received in 2024.
- Christmas Party with Lunch, Raffle and bingo for over 50 members funded by Tomalin and Sons.
- Attendance to the Mayor's Christmas Party at the Town Hall

Craft

- Craft Club runs on Tuesday mornings. Our members bring their own craft or are given materials. Ann Eggleton continues to lead the craft, making sure there are always materials available for all.

Bingo

- Bingo runs on Tuesday and Friday afternoons with up to 25 members attending to this popular activity.

Seated /yoga

- Seated Yoga runs on a Wednesday morning. Kate Allen (Yoga with Kate) has been running since April 2025. Around 10 to 12 members attend each week. This is a great healthy addition to the club and the members thoroughly enjoy this class.

Chiropodist

- The Chiropodist runs every other Monday and the appointments list is always full. This is another excellent service for our members.

Room Hire

- The Club also lets out the premises to Bridge Clubs two nights a week, an English and Maths tuition organisation once a week, a singing club and a local catering business for a few hours per week, to help boost funds.

RISK MANAGEMENT

The Trustees and Management Committee have examined the major strategic, business and operational risks which the Charity faces and confirms that a report is produced at all Trustee and Committee meetings drawing attention to any matters which require attention.

The major risks facing the Day Centre have been reviewed and systems and procedures have been established to manage these risks. This was reviewed in 2025.

FINANCIAL REVIEW FOR THE YEAR

The Charity's key financial objective is to ensure financial stability and continued solvency, so that it can deliver its aims and objectives.

In 2025 the Club recorded a surplus regarding annual income compared to expenditure. The surplus was £17,304 (2024: deficit of £2,845). The main reasons for the surplus are a donation received from the Tony Lane Foundation of £12,500 and an overall increase in the income received from the lunches as a result of serving a higher number of members. Otherwise, income and expenditure were well controlled.

During the year the Charity replaced the main dishwasher; the cost of £1,240 was funded by the designated Bequest fund which the Charity holds to cover asset replacement expenses.

The main activities are funded by way of unrestricted funds and purchases of assets are funded by way of designated unrestricted funds.

RESERVES POLICY

The Trustees and Management Committee are of the opinion that the variability of income from all sources leads it to the wisdom of maintaining a reasonable amount of reserves to buffer that income and cater for future emergent costs. The Charity has reviewed its reserves policy and decided that there should be reserves equivalent to the estimated running costs for one year, which is £82,000. The Reserves for the Unrestricted Funds as at 31st December 2025 were £142,953 (2024: £142,962). This figure represents nearly two years ordinary running costs.

Restricted Funds

A.A. Davis Trust

The terms of the Trust stipulate that the Capital is held in trust by the Management Committee and the Income paid annually to the Management Committee for the benefit of the Members.
The value of the Fund at 31st December 2025 was £366,353 (2024: £347,211).
The Income from investments in the year ended 31st December 2025 was £13,337 (2024: £10,459).
The fund's investments increased by £5,805 (2024: increase by £6,877) during the year.

Unrestricted / Designated Funds

Transport Fund

In January 1992 when the Abbeyfield Society of Henley-on-Thames was being wound up, £21,000 was passed to the Management Committee. In making the grant the Abbeyfield Society noted the then proposed project to provide transport for the elderly in the area but did not restrict the freedom of the Management Committee to use the money or some of it on another project "since circumstances may change". From 1 April 2006 the costs of using the Handibus and other buses became free for individuals who are of retirement age and have a bus pass. The Management Committee therefore did not need to subsidise transport costs for Members as it had done in the past.
At 31st December 2025 the fund was represented by Investments valued at £65,361 (2024: £68,647) ,a further £9,469 (2024: £7,212) was held in a Deposit Account and a debtor £492 making a total value of £75,323 (2024: £75,859).
The value of the fund's investments decreased by £3,286 (2024: increase by £1,516) during the year.

General Bequest Fund

This fund arises from donations from members and deceased members. The fund is used to pay for major items of capital expenditure. In June 2008 the Management Committee received £45,560 bequeathed under the terms of her will, from Elsie Haymes, a deceased member of the Centre. This sum was transferred to the General Bequest Fund and is in addition to the sum of £37,591 bequeathed by Miss G E Chillman in 2000.
The value of the Fund at 31st December 2025 was £32,736 (2024: £32,583).

Tony Lane Foundation Events Fund

This fund arose from a one-off donation of £12,500 in 2025 towards the events budget, which we estimate could cover events through to 2030.
The value of the Fund at 31st December 2025 was £12,079 (2024: £0).

Unrestricted Funds

General Fund

This fund arises from donations and other incoming resources receivable, or generated for the objects of the Charity without a specified purpose and are therefore available to the Committee for general expenditure. The value as at 31st December 2025 was £8,125 (2024: £20,312).

The fund's investments decreased by £690 (2024: increased by £319) during the year.

Members Sub-Committee Fund

This Fund results from surplus income over the last thirty years and is available to the Members' Sub-Committee to be spent for the benefit of the membership in general, subject to the budgetary control of the Management Committee. The value of the fund as at 31st December 2025 was £14,690 (2024: £14,206).

PLANS FOR FUTURE PERIODS

It is the intention of the Management Committee to continue to operate the Club in the future to provide a safe and varied social club for the 60+ age-group.

- **Opening days -** the Club is open five days a week offering lunch and other activities such as Craft and Bingo to our members.
- **Events –** the Management Committee will continue providing events such as the Christmas lunch and similar activities such as summer trips, etc.
- **Venue Hire -** we will continue to offer the premises for hire to suitable community clubs or groups during the evenings and local businesses where appropriate. The Management Committee will ensure that it keeps abreast of all recommendations by the appropriate agencies concerning its charitable status and also Health and Safety measures.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity's Constitution was drawn up and approved by the Charity Commissioners in January 1974 and amended on the 30th September 1976, 17th October 1985 and 22nd August 2005.

The Charity is governed by a Board of Trustees, who are responsible for the overall control, strategic direction, and compliance of the charity in accordance with its governing document and applicable charity law.

The Board of Trustees is distinct from the Management Committee, which is responsible for the day-to-day operation of the day centre. The Management Committee oversees the delivery of services, coordination of volunteers, implementation of policies, and the general running of activities at the centre.

Some members of the Board of Trustees also serve on the Management Committee. In doing so, they act in a dual capacity, contributing both to the strategic governance of the charity and to its operational management. The trustees are mindful of maintaining a clear distinction between these roles, ensuring that appropriate oversight, accountability, and decision-making processes are in place.

The Board of Trustees meets regularly to consider strategic matters, financial performance, and risk management, and receives reports from the Management Committee on operational activities. This structure ensures that the charity benefits from effective governance while maintaining efficient day-to-day management.

Trustees are appointed in accordance with the charity's governing document and are selected to provide an appropriate range of skills and experience. New trustees receive an induction covering their legal duties and the activities of the charity.

Trustee and Management Committee Induction and Training

The induction process for newly appointed Trustees and members of the Management Committee comprises an initial meeting with the Chair. A pack is also provided which includes a brief history of the day Centre, copies of the previous 12 months Management Committee minutes, a copy of the previous year's annual report and accounts, a copy of the Constitution and a copy of the Charity Commission's guidance 'The Essential Trustee'.

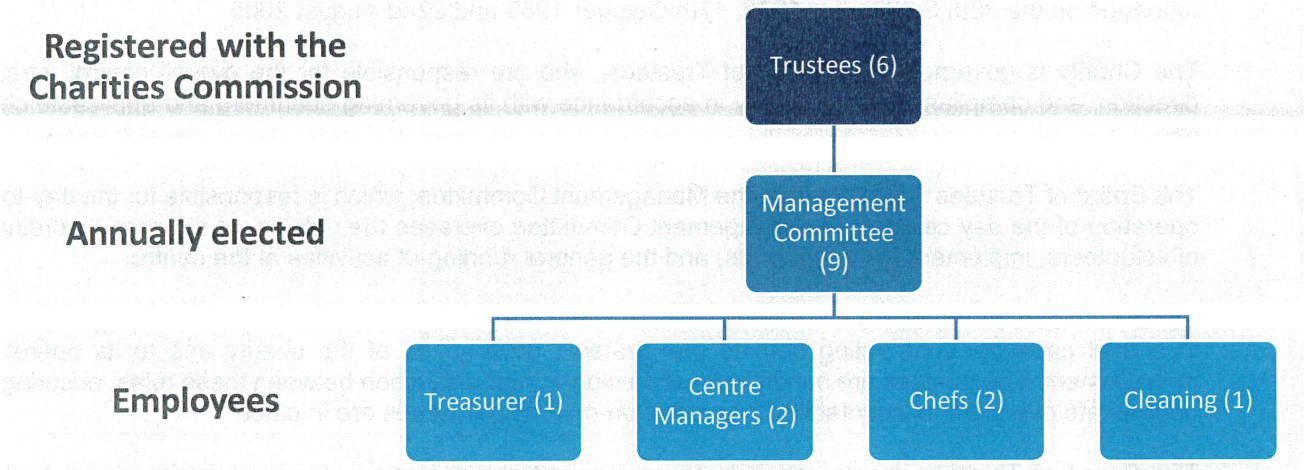
The Management Committee consists of:

- The Mayor of Henley-on-Thames who is an ex-officio Committee Member
- Three members appointed by the Henley-on-Thames Town Council.
- Three members appointed to represent local community service organisations.
- Three representatives of the members Sub-committee

The Management Committee shall appoint annually a Secretary and a Treasurer.

The Management Committee shall have powers to co-opt up to three members all with the power to vote, to serve to the next Annual Meeting. The Management Committee shall meet Quarterly and at any other time it is considered by the Chairman, or by a majority of its members, to be desirable. The quorum shall be five members.

To enable the organisation to undertake the above aims it has established the following structure and staffing:



Our job-share Managers at the end of the year were Mrs Jackie Handley and Mrs Rebecca Mee, both of whom provide a good service to members and are well assisted by our chef, Mr Craig Mee. Mr Philip Eggleton has continued to carry out both kitchen and cleaning duties with enthusiasm and efficiency. Mrs Sue Bishop retired as an Acting Treasurer in February and was replaced by Mrs Mercedes Monroy. The Treasurer is a paid member of staff.

Our Chiropodist, Mrs Alison Barton, continues to provide a well-used facility to members on alternate Mondays. Several members and volunteers help the staff in the day-to-day running of the Club and their help is very much appreciated.

The Management Committees' role of Treasurer was replaced by Mrs Mercedes Monroy and the role of Secretary was replaced by Mrs Julia Carey.

With regard to Town Council Members, Cllr R Hunt stood down as Mayor in May 2025, and was replaced by the newly elected Mayor, Cllr T Buckley. Cllr Hinton continued as a member of the Management Committee. Cllr Arlett continued in the position of Vice Chair. Cllr T Buckley continued to serve on the Committee. The Committee has continued to meet each quarter to discuss and control Club activities, finances and policy matters, and held its AGM in September.

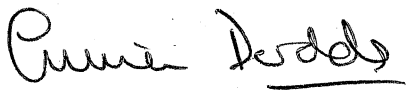
TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations other than 2008 and the provisions of the trust deed. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.'

Approved by the Trustees and signed on their behalf by:



Mrs G M Dodds
Chairman

Date: 28th September 2026

Henley-on-Thames Day Centre Management Committee
Statement of Financial Activities
For the Year Ended 31 December 2025

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE HENLEY-ON-THAMES DAY CENTRE MANAGEMENT COMMITTEE

I report to the trustees on my examination of the financial statements of Henley-on-Thames Day Centre Management Committee (the charity) for the year ended 31 December 2025, which are set out on pages 13 to 23.

Responsibilities and basis of report

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issue on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity as required by section 130 of the 2011 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 2007 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 the report in order to enable a proper understanding of the financial statements to be reached.

Examiner: Neil Major FCCA Neil E Major

Firm: Bruton Charles
Chartered Accountants
The Coach House
Greys Green Business Centre
Henley-on-Thames
Oxfordshire, RG9 4QG

Date: 28/9/2026

Henley-on-Thames Day Centre Management Committee
Statement of Financial Activities
For the Year Ended 31 December 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2025	Total Funds 2024
		£	£	£	£
Incoming Resources					
Voluntary income	2	31,325	-	31,325	18,429
Activities to further the charity's objectives	3	48,660	-	48,660	42,986
Investment Income	4	5,412	13,337	18,749	15,491
Total incoming resources		**85,397**	**13,337**	**98,734**	**76,906**
Resources expended					
Charitable expenditure	5	27,788	-	27,788	27,349
Management & governance costs	6	53,642	-	53,642	52,402
Total resources expended		**81,430**	**-**	**81,430**	**79,751**
Net incoming/(outgoing) resources for the year		3,967	13,337	17,304	(2,845)
Transfer between funds	16	-	-	-	-
Net (outgoing)/incoming resources before other recognised gains		**3,967**	**13,337**	**17,304**	**(2,845)**
Realised & Unrealised investment gains	9/16	(3,976)	5,805	1,829	8,712
Net movement in Funds		**(9)**	**19,142**	**19,133**	**5,867**
Total funds at 1 January 2025		**142,962**	**347,211**	**490,173**	**484,306**
Total Funds at 31 December 2025	**16**	**142,953**	**366,353**	**509,306**	**490,173**

Henley-on-Thames Day Centre Management Committee
Notes to the Financial Statements
For the Year Ended 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	9	424,320	422,492
Current assets			
Debtors	10	4,215	510
Short Term Deposits	11	61,092	57,516
Cash at bank and in hand		27,707	17,389
		93,014	75,415
Liabilities			
Creditors falling due within one year	12	(8,028)	(7,734)
Net current assets		84,986	67,681
Net assets	15	509,306	490,173
The funds of the charity:			
Unrestricted funds			
General Fund	15	34,894	34,520
Designated Funds	15	108,059	108,442
Restricted fund	15	366,353	347,211
Total charity funds	16	509,306	490,173

The notes on pages 15 to 23 form part of these accounts.

The financial statements were approved and authorised for issue by the Board on 28th September 2026.

Signed on behalf of the board of trustees.

Gill Dodds, Trustee

Date:

Henley-on-Thames Day Centre Management Committee
Notes to the Financial Statements
For the Year Ended 31 December 2025

1. Accounting Policies

a. Accounting Convention

The charity constitutes a public benefit entity as defined by FRS 102. 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

b. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Investment Income and Gains are allocated to the appropriate fund.

c. Incoming Resources

All incoming resources are included in the Statement of Financial Activities ('SoFA') when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

d. Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising activities) the incoming resources and related expenditure are reported gross in the SoFA.

e. Grants and donations

Grants and donations are only included on the SoFA when the charity has unconditioned entitlement to the resources.

f. Investment Income

This is included in the accounts when receivable.

g. **Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

h. **Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

i. **Investments**

Investments are stated at market value at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

2. Voluntary Income

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Grants - Town Council	15,000	-	15,000	15,000
Donations (incl. income tax recovered)	13,260	-	13,260	1,085
Members Subscriptions	3,065	-	3,065	2,344
	31,325	-	31,325	18,429

3. Activities to Further the Charity's Objectives

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Catering	38,355	-	38,355	30,689
Tours, Theatres & Social Activities	-	-	-	-
Raffles & Sales	-	-	-	-
Bingo	202	-	202	142
Christmas/Tea Party	-	-	-	2,250
Miscellaneous Income	-	-	-	264
Room Hire income	10,103	-	10,103	9,641
	48,660	-	48,660	42,986

4. Investment Income

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Interest and Dividends on Investments	2,918	12,198	15,116	13,250
Interest on short-term deposits	2,494	1,139	3,633	2,241
	5,412	13,337	18,749	15,491

5. Charitable Expenditure

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Staff Costs- Cook (Note 7)	11,918	-	11,918	11,555
Consumables	12,740	-	12,740	11,635
Tours, Theatres & Social Events	-	-	-	114
Members transport	70	-	70	589
Repairs, renewals & renovations	1,986	-	1,986	1,765
Bingo	329	-	329	106
Christmas/Tea Party	745	-	745	1,586
	27,788	-	27,788	27,349

6. Management and Administration of the Charity

	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Staff Costs - Manager (note 7)	25,360	-	25,360	24,482
Payroll Processing	420	-	420	420
Employer Pension Contributions (note 7)	541	-	541	505
General Administration Expenses	600	-	600	755
Staff Costs - Treasurer (note 7)	2,938	-	2,938	3,101
Governance Expenses		-	0	-
Independent examiners fee	1,560	-	1,560	1,500
Utilities	10,099	-	10,099	10,768
Telephone/Internet	1,101	-	1,101	1,380
Insurance	689	-	689	672
Contact-less banking charges	448	-	448	396
Staff Costs - Cleaners (note 7)	7,706	-	7,706	7,374
Cleaning materials & contractors	2,181	-	2,181	1,049
	53,642	-	53,642	52,402

7. Total Staff Costs

	2025 £	2024 £
Managers	25,360	24,482
Cooks	11,918	11,555
Cleaners	7,706	7,374
Treasurer	2,938	3,101
	47,922	46,512
Employer Pension Contribution	541	505
Employer National Insurance	-	-
	48,463	47,017

The average number of employees in the year was 5 (2024: 5). No employee received remuneration amounting to more than £60,000 in the year. No members of the Management Committee received any remuneration in the year, with the exception of Mrs M Martinez Monroy, Treasurer for the period March to December, who received £2,411. (2024: Nil).

In March 2017 the Henley Day Centre auto-enrolled all eligible employees into the Government's NEST pension scheme. Three employees are currently contributing to the scheme.

8. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

9. Fixed Asset Investments

	2025 £	2024 £
Market Value as at 1st January	422,491	413,779
Investment	-	-
Disposal	-	-
Net gain/(loss) on revaluation (see note below)	1,829	8,713
Market value as at 31st December	424,320	422,492
Historical cost as at 31 December	128,366	128,366
UK Listed investments at market value are represented by:		
Investment trusts and funds	424,320	422,492

Investments have been shown in this year's accounts at carrying value (market value) in accordance with the current SORP. In the year the market value of investments increased by £1,829 (2024: increased by £8,713) due to market changes. All investment assets were held in the UK.

10. Debtors

	2025 £	2024 £
Trade Debtors	385	-
Other Debtors	3,289	-
Social Security and other taxes	-	-
Prepayments and accrued income	541	510
	4,215	510

11. Short Term Deposits

	2025 £	2024 £
COIF Deposit Accounts	61,092	57,516

12. Creditors – amounts falling due within one year

	2025 £	2024 £
Trade Creditors	1,204	2,137
Taxation & Social Security	237	255
Accruals & Deferred Income	6,587	5,342
	8,028	**7,734**

13. Capital Commitments

There are no current capital commitments.

14. Purposes of Funds

a. Restricted Fund.

A.A. Davis Trust

This fund arose from a restricted donation from Mr A A Davis. The income from this fund can only be used for the benefit of the Members. The balance of the fund represents capital plus the increase or decrease of the fund. According to the terms of the Trust the capital must be maintained.

b. Unrestricted Funds

1. General Fund

This fund arises from incoming resources receivable or generated for the objects of the Charity without a specified purpose and are therefore available to the Committee for general expenditure.

2. Transport Fund Designated Funds

This fund arose from a grant from the Abbeyfield Society noting the then proposed project to provide transport for the elderly. When in April 2006 buses became free for individuals who are of retirement age the need to subsidise the local transport stopped. The Management agreed to preserve the fund for the time being in case the subsidy is removed.

3. General Bequest Fund

This fund arises from donations from members and deceased members. The fund is used to pay for major items of capital expenditure.

4. Members Sub-Committee Fund

This Fund is available to the Members' Sub-Committee to be spent for the benefit of the membership in general.

5. Tony Lane Fund

This Fund is available to the Members' to be spent in events for the benefit of the membership in general.

15. Analysis of Net Assets between Funds

	General Fund	Members Sub-Committee Fund	Unrestricted Designated Tony Lane Charity Fund	Unrestricted Designated Transport Fund	Unrestricted Designated Bequest Fund	Restricted AA Davis Bequest Fund	Total 2025	Total 2024
Investments	13,723	-	-	65,361	-	345,237	424,321	422,491
Short-Term Deposits	4,297	14,590	-	9,469	32,736	-	61,092	57,516
Debtors	1,028	-	-	492	-	2,694	4,214	510
Cash & Bank & in Hand	(2,895)	100	12,079	-	-	18,424	27,707	17,389
Creditors	(8,028)	-	-	-	-	-	(8,028)	(7,734)
Balance of Funds as at 31 December	**8,125**	**14,690**	**12,079**	**75,323**	**32,736**	**366,354**	**509,306**	**490,173**

The individual columns represent the position for each fund.

16. Movement of Funds

	At 1st January 2025	Income	Transfers between funds	Expenditure	Unrealised Investment Gains/ (Losses)	At 31st December 2025
Unrestricted Funds						
General Fund	20,314	68,156	1,354	(81,009)	(690)	8,125
Members Sub-Committee Fund	14,206	598	(114)	-	-	14,690
Tony Lane Charity Events Fund	-	12,500	-	(421)	-	12,079
Transport Fund	75,859	2,750	-	-	(3,286)	75,323
General Bequest Fund	32,583	1,393	(1,240)	-	-	32,736
Total Unrestricted Funds	142,962	85,397	-	(81,430)	(3,976)	**142,953**
Restricted Funds						
AA Davis Bequest Fund	347,211	13,337	-	-	5,805	366,353
Total Restricted Funds	347,211	13,337	-	-	5,805	**366,353**
Total Funds	**490,173**	**98,734**	**-**	**(81,430)**	**1,829**	**509,306**

There were transfers between funds of £1,354 (2024: £13,000) . The £1,240 from the General Bequest Fund was to purchase a new dishwasher and the £114 from the Members Sub-Committee Fund running costs.