

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales · Charity number 1013824

Details

Other names	THE CARIBBEAN ELDERLY DAY CENTRE, CEHDC, HAIROUN DAY CENTRE
Status	Registered
Legal form	Other
Registered	1992-08-27
Register	View on the Charity Commission register

Contact

Address	Hairoun Day Centre Lady Verney Close High Wycombe HP13 6TB
Phone	01494465810
Email	office@hairouncentre.co.uk
Website	www.hairouncentre.co.uk

Activities

Objects: TO PROMOTE THE WELFARE OF THE AGED IN HIGH WYCOMBE AND THE SURROUNDING NEIGHBOURHOOD WITHOUT ANY DISCRIMINATION OF SEX, RACE, GENDER, DISABILITIES OR RELIGION WHO ARE OVER THE AGE OF 60. IN PARTICULAR TO ADVANCE THEIR EDUCATION AND TO RELIEVE POVERTY AND SICKNESS.

Activities: We provide Day Care Services for the elderly in the High Wycombe area.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** HIGH WYCOMBE AND THE SURROUNDING NEIGHBOURHOOD
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£74,279	£75,560	-	-
2024-06-30	£64,891	£54,054	-	-
2023-06-30	£41,375	£65,060	-	-
2022-06-30	£54,536	£72,326	-	-
2021-06-30	£73,632	£53,915	-	-
2020-06-30	£49,862	£60,154	-	-

Trustees

Name	Role	Appointed
Paul Hodgson	Chair	2022-04-01
KOJO ASARE BONSU		

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales - Charity number 1013824

Accounts



Trustees' Annual Report Hairoun Day Centre

Year Ended: June 2025

1. Objectives and Activities

The Charity's objects are to relieve the needs of elderly people in High Wycombe and surrounding areas and to advance their health and wellbeing. Activities include day care services, transport provision, social and recreational programmes, and age-appropriate physical activities.

2. Public Benefit Statement

The trustees confirm compliance with section 17 of the Charities Act 2011. The Charity provides public benefit by supporting elderly individuals experiencing isolation and limited mobility.

3. Chairman's Report

The Charity has provided a safe, inclusive environment promoting social interaction and wellbeing. Services include structured sessions, transport, and physical activity programmes.

4. Achievements and Performance

Supported 28 beneficiaries; delivered 20 sessions monthly; provided 320 transport journeys monthly. Positive impact on wellbeing observed.

5. Financial Review

Total income: £74279

Total expenditure: £75560

Net movement: £-1281

6. Structure, Governance and Management

The Charity is governed by trustees who oversee operations and ensure compliance.

7. Risk Management

Key risks include safeguarding and financial sustainability. Controls are in place.

8. Plans for the Future

Plans include expanding services, increasing beneficiaries, and securing additional funding.

9. Trustees

Paul Hodgson Kojo Bonsu

10. Declaration

Approved by the trustees.

Signed:  _____

Name: Paul Hodgson Chairman

Date: 30th April 26



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2025

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	2,260	230	2,490	4,333
Grants	4	-	14,000	14,000	17,750
Sub total voluntary Income		2,260	14,230	16,490	22,083
Activities for generating funds					
Fundraising activities	5	778	-	778	325
		-	-	-	-
		<u>778</u>	<u>-</u>	<u>778</u>	<u>325</u>
Investment income	6	12	-	12	1
Incoming resources from Charitable activities					
Day Care Provision	7	56,999	-	56,999	42,482
		-	-	-	-
		<u>56,999</u>	<u>-</u>	<u>56,999</u>	<u>42,482</u>
Other incoming resources	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming resources		60,049	14,230	74,279	64,891
		<u>60,049</u>	<u>14,230</u>	<u>74,279</u>	<u>64,891</u>
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	173	-	173	-
Cost of generating Investment income	11	64	-	64	165
		<u>237</u>	<u>-</u>	<u>237</u>	<u>165</u>
Charitable Activities					
Day Care Resources	12	54,721	13,576	68,297	48,449
Support Costs	13	4,257	45	4,302	3,284
		<u>58,978</u>	<u>13,621</u>	<u>72,599</u>	<u>51,734</u>
Governance Costs	14	2,173	-	2,173	2,021
Losses through Depreciation	15	474	77	551	135
Total Resources Expended		61,862	13,698	75,560	54,054
		<u>61,862</u>	<u>13,698</u>	<u>75,560</u>	<u>54,054</u>
Net Incoming Resources		- 1,813	532	- 1,281	10,837
		<u>- 1,813</u>	<u>532</u>	<u>- 1,281</u>	<u>10,837</u>
Total funds brought forward	20	- 7,591	19,109	11,518	681
Gross Transfers between Funds	21	17,000	-	17,000	900
	21	-	- 17,000	- 17,000	- 900
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2025		7,596	2,641	10,236	11,518
		<u>7,596</u>	<u>2,641</u>	<u>10,236</u>	<u>11,518</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2025

	Notes	2025		2024
Fixed Assets	15	1,653		2,204
Intangible Assets		-		-
		1,653		2,204
Current Assets				
Debtors	17	10,311		2,613
Cash at bank & in hand	18	3,462		9,605
		13,773		12,218
 Liabilities: amounts falling due within one year	 19	 5,190		 2,905
 Net Current Assets		10,236		11,518
 Funds				
Unrestricted Fund Balance		7,596	-	7,591
Restricted Fund Balance		2,641		19,109
 Total Charity Funds		10,236		11,518

Approved by the Trustees and signed on their behalf by:

<p><u>Paul Hodgson</u> <small>Paul Hodgson (Apr 30, 2026 13:21:25 GMT+1)</small></p> <p>.....</p>	}	Paul Hodgson
30/04/26	}	Dated
	}	
	}	

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

- (i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre
- (ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

1.3 Change in basis of accounting

- (i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

- (i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

- (i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resouces.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

- (i) Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resouces.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.
- (v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable expenditure.

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

3 Donated Income	2025	2024
	£	£
Regular Donations	470	
General Donations	2,568	4,333
Bequeths & Legacies	-	-
Mini-Bus Donations	-	-
	<u>3,038</u>	<u>4,333</u>
4 Grant Income	2025	2024
	£	£
Bucks County Council - Core Grant	-	-
Rothschild Foundation	9,000	10,000
Albert Fund Grant	5,000	-
Barchester Foundation		500
GroundWork		-
Bucks Community Fund		7,250
	<u>14,000</u>	<u>17,750</u>
5 Fundraising Activities	2025	2024
	£	£
Food & Craft Sales	230	80
Sponsored Income	-	-
Commission	-	-
Mini-bus hire	-	245
	<u>230</u>	<u>325</u>
6 Investment Income	2025	2024
	£	£
Bank Interest Received	<u>12</u>	<u>1</u>
7 Day Care Income	2025	2024
	£	£
Local Authority Clients	36,714	25,602
Self-funded Clients	20,257	16,880
	<u>56,971</u>	<u>42,482</u>
8 Other Income	2025	2024
	£	£
Miscellaneous Income	<u>28</u>	<u>-</u>
	<u>28</u>	<u>-</u>

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

9 Cost of Generating Voluntary Income	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Staff Cost	-		-	-
Staff Expenses	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Fundraising Trading Costs	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Public Collection Resources		-	-	-
Supplies for Community Event	173		173	
	<u>173</u>	<u>-</u>	<u>173</u>	<u>-</u>

11	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Bank Charges	3		3	3
Finance Charge	48		48	48
Interest paid	115		115	115
	<u>165</u>	<u>-</u>	<u>165</u>	<u>165</u>

12 Day Care Resources	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Staff Costs	40,212	5,946	46,158	36,330
Groceries	3,242		3,242	3,306
Mini-Bus Expenses	3,979		3,979	4,191
Client Welfare Resources	4,917	7,630	12,547	3,343
Day Centre Running Costs	2,370		2,370	1,279
	<u>54,721</u>	<u>13,576</u>	<u>68,297</u>	<u>48,449</u>

13 Support Costs	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Staff Costs	-	-	-	-
Staff Expenses - Mileage & Ent	39	-	39	44
Administration	1,522	-	1,522	1,228
IT	545	-	545	330
Insurance	729	-	729	944
Equipment	216	45	261	-
Gift & Donations	139	-	139	6
Repairs & Maintenance	-	-	-	-
Subscription & Memberships	240	-	240	159
Other Expense	-	-	-	-
Bad Debt Expense	827	-	827	-
	<u>4,257</u>	<u>45</u>	<u>3,475</u>	<u>2,710</u>

Caribbean Elderly Hairoun Day
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

14 Governance	2025	2024		
DBS check cost				
Accounting & Payroll	2,173	2,021		
Compliance Costs				
Trustee's Expenses	-	-		
	2,173	2,021		
	Tangible			
15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2024	30,581	8,969	498	38,248
Additions	-		-	-
	30,581	8,969	498	38,248
At 30 June 2025	30,581	8,969	498	38,248
	Depreciation			
At 1 July 2024	30,275	7,071	498	37,710
Charge for the period	77	474		551
	30,352	7,546	498	38,261
At 30 June 2025	30,352	7,546	498	38,261
	6.38	39.53		
	Net book Value			
At 1 July 2024	306	1,898	-	2,204
At 30 June 2025	230	1,423	-	1,653
	Annual Depreciation Rate			
Basis	25% Reducing	25% Reducing	20% 5 Year	
15 Losses Through Depreciation				
	Unrestricted	Restricted	2025 Total	2024 Total
Depreciation	-	-	551	135

Caribbean Elderly Hairoun Day Centre
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025

16 Staff Costs Analysis	Day Care Provision	Day Care Support Costs	Administration Support Costs	2025 Total	2024 Total
	£	£	£	£	£
Care Workers	24,201	-	-	24,201	24,201
Catering & Transport	5,815	-	-	5,815	5,815
Management	-	-	-	-	-
Recruitment	-	-	-	-	-
Temporary Staff Costs	5,946	-	-	5,946	605
Training	-	-	-	-	-
	<u>35,962</u>	<u>-</u>	<u>-</u>	<u>35,962</u>	<u>30,621</u>

Where appropriate a proportion of the management salaries are allocated to day care costs.

No employee received remuneration of more than £50,000

Trustees are not remunerated. No Trustees received reimbursement of expenses in the year under review.

17 Debtors	£
Monies Due for Services	10,311
Accrued Income	-
Prepayments	-
	<u>10,311</u>

18 Cash at bank & in hand	£
Instant Access Account	75
Transport Account	22
Current Account	3,279
Petty Cash	86
	<u>3,462</u>

19 Liabilities	£
Creditors	2,942
Business Charge Card	550
Accruals	396
Payroll Liabilities	1,301
Pre-Paid Income	-
Other Creditors	-
Total Liabilities	<u>5,190</u>

Caribbean Elderly Hairoun Day Centre
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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2025**

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		01/07/2024	in year	in year	in year		30 Jun 2025
Restricted							
Mini-Bus Fund	(i)	98	230	77	-	153	251
Client Welfare Fund	(ii)	1,803	-	45	-	45	1,758
General Fund	(iii)	17,208	14,000	13,576	-	17,000	632
						-	
		<u>19,109</u>	<u>14,230</u>	<u>13,698</u>	<u>-</u>	<u>17,000</u>	<u>16,468</u>
Unrestricted							
Reserves	(iv)	28	-		5,000	5,000	5,028
Capital & Equipment Fund	(v)	167	778	712		66	233
Client Welfare Fund	(vi)	3,433	2,260	4,257	0	-1,997	1,436
General Fund	(vii)	(11,220)	57,011	56,893	12,000	12,118	897
		<u>(7,591)</u>	<u>60,049</u>	<u>61,862</u>	<u>17,000</u>	<u>15,187</u>	<u>7,596</u>
At 30 June 2025		<u>11,518</u>	<u>74,279</u>	<u>75,560</u>	<u>-</u>	<u>1,281</u>	<u>10,236</u>

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		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		45,474	in year	in year	in year		30 Jun 2025
Fund Balances (2)							
Mini-Bus Fund	(i)	98	230	77	-	153	251
Client Welfare Fund	(ii)	5,236	2,260	4,302	-	2,042	3,194
General Fund	(v)	5,988	71,011	70,470	-5,000	-4,459	1,529
Reserves	(vi)	28	0	0	5,000	5,000	5,028
Capital & Equipment Fund	(vii)	167	778	712	-	66	233
Total Funds		<u>11,518</u>	<u>74,279</u>	<u>75,560</u>	<u>0</u>	<u>-1,281</u>	<u>10,236</u>

NOTES

(i) Mini-Bus Fund

The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases. Due to Covid losses this fund has been considerably depleted & funds have been used for the centre running costs

(ii) Client Welfare Fund

The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings. The charity has invested in resources for the clients this year through grant income.

(iii) General Fund

The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants. Due to grant income and the increase in client numbers, the daily rate and some transport costs being met by the local authority, the general fund balance has increased. Due to grant income inward transfers have bought the balance to a positive. The charity works this year to increase the General fund balance further.

(iv) Reserves

Charity should provide for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, its usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. Reserves had been used and depleted to keep the charity running through the Covid years, This year through grant income and increase in fees, reserves now exist for 1 month and are increasing.

(v) Capital & Equipment Fund

The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment.

Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2025** which are set out on pages **1 to 9**.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commission. 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 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.

Signed: Jackie Stewart
Jackie Stewart (Apr 28, 2026 09:48:13 GMT+1)

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Accounting Technicians**

Address: **27 Old Gloucester Street, London, WC1X 3AN**

Date: **28/04/26**

Independent examiner 2025

Final Audit Report

2026-04-28

Created:	2026-04-24
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1xNJuzZzKmgQ1XYV56kzW88EMzZRJler

"Independent examiner 2025" History

-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)
2026-04-24 - 1:15:09 PM GMT- IP address: 87.254.0.171
-  Document emailed to Jackie Stewart (jstewart@angeleecc.com) for signature
2026-04-24 - 1:15:12 PM GMT
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2026-04-27 - 1:21:49 PM GMT- IP address: 66.249.93.102
-  Document e-signed by Jackie Stewart (jstewart@angeleecc.com)
Signature Date: 2026-04-28 - 8:48:13 AM GMT - Time Source: server- IP address: 149.22.145.143
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2026-04-28 - 8:48:13 AM GMT

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales - Charity number 1013824

Accounts



Chairman's Report for The Hairoun Day Centre

For the Financial Year Ending June 2024

Introduction I am pleased to present the Chairman's Report for The Hairoun Day Centre for the past financial year. This year has been one of transformation and growth, as we have worked diligently to enhance the services we provide to our elderly members while ensuring the long-term sustainability of our organisation.

Mission and Objectives The Hairoun Day Centre remains committed to providing a safe, welcoming, and supportive environment for older people in our community. Our core objectives are to reduce social isolation, improve the well-being of our members, and deliver high-quality services that enrich their daily lives.

Achievements and Performance During this financial year, we have successfully:

- Increased the number of members attending the centre, reversing a previous decline.
- Secured an improvement in the day rates for the clients from the Council. Although it remains poor compared with our peers. We have also secured community donations, which have improved our financial stability.
- Strengthened our relationships with local councils, community groups, and stakeholders to enhance our service offerings and reach more elderly individuals in need.
- Recruited additional volunteers, allowing us to expand our activities and provide more personalised care and support to our members.
- Improved the centre's facilities and resources, ensuring a more comfortable and engaging environment for attendees.

Financial Review The financial position of The Hairoun Day Centre has improved compared with previous years. We have received contributions from the community to sustain and enhance our operations. These additional funds aim to ensure the centre's ongoing viability and ability to serve its members effectively.

Governance and Management The Hairoun Day Centre is governed by a dedicated Committee who oversee strategic decision-making and ensure compliance with regulatory requirements. Supported by volunteers, continues to demonstrate a strong commitment to our mission, working tirelessly to improve the centre's operations and services.



Challenges and Future Plans While we have made significant progress, we continue to face challenges, including securing long-term funding and maintaining volunteer engagement. In the coming year, we plan to:

- Strengthen our fundraising efforts by applying for additional grants and expanding community engagement initiatives.
- Further develop our partnerships with local authorities and businesses to enhance service offerings.
- Improve our outreach efforts to attract more members and ensure those in need of our services are aware of the support available.
- Continue investing in facility upgrades and programme enhancements to provide a more enriching experience for our members.

Conclusion The past year has demonstrated the resilience and commitment of The Hairoun Day Centre, its staff, volunteers, and supporters. We have successfully navigated financial and operational challenges, positioning the organisation for future growth and sustainability.

I extend my heartfelt gratitude to our dedicated team, funders, community partners, and, most importantly, our members, who inspire us every day.

We remain steadfast in our mission to support the elderly in our community, and I look forward to another year of positive impact.

A handwritten signature in blue ink, appearing to read 'Paul Hodgson', with a small flourish at the end.

Paul Hodgson

Chairman, The Hairoun Day Centre

28th March 2025



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2024

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	4,333	-	4,333	1,272
Grants	4	-	17,750	17,750	3,760
Sub total voluntary Income		4,333	17,750	22,083	5,032
Activities for generating funds					
Fundraising activities	5	325	-	325	160
		-	-	-	-
		<u>325</u>	<u>-</u>	<u>325</u>	<u>160</u>
Investment income	6	1	-	1	1
Incoming resources from Charitable activities					
Day Care Provision	7	42,482	-	42,482	36,183
		-	-	-	-
		<u>42,482</u>	<u>-</u>	<u>42,482</u>	<u>36,183</u>
Other incoming resources	8	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming resources		47,141	17,750	64,891	41,375
		<u>47,141</u>	<u>17,750</u>	<u>64,891</u>	<u>41,375</u>
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	-
Cost of generating Investment income	11	165	-	165	64
		<u>165</u>	<u>-</u>	<u>165</u>	<u>64</u>
Charitable Activities					
Day Care Resources	12	45,106	3,343	48,449	58,938
Support Costs	13	3,284	-	3,284	3,905
		<u>48,390</u>	<u>3,343</u>	<u>51,734</u>	<u>62,843</u>
Governance Costs	14	2,021	-	2,021	1,973
Losses through Depreciation	15	33	102	135	180
Total Resources Expended		50,609	3,445	54,054	65,060
		<u>50,609</u>	<u>3,445</u>	<u>54,054</u>	<u>65,060</u>
Net Incoming Resources		- 3,468	14,305	10,837	- 23,684
		<u>- 3,468</u>	<u>14,305</u>	<u>10,837</u>	<u>- 23,684</u>
Total funds brought forward	20	- 3,922	4,603	681	24,365
Gross Transfers between Funds	21	200	700	900	-
	21	-	900	- 900	-
Prior Year Adjustment	1.4	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance carried forward as at 30th June 2024		- 7,190	18,708	11,518	681
		<u>- 7,190</u>	<u>18,708</u>	<u>11,518</u>	<u>681</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2024

	Notes	2024	2023
Fixed Assets	15	2,204	539
Intangible Assets		-	-
		2,204	539
Current Assets			
Debtors	17	2,613	3,160
Cash at bank & in hand	18	9,605	2,745
		12,218	5,905
Liabilities: amounts falling due within one year	19	2,905	5,762
Net Current Assets		11,518	681
Funds			
Unrestricted Fund Balance		- 7,591	- 3,922
Restricted Fund Balance		19,109	4,603
Total Charity Funds		11,518	681

Approved by the Trustees and signed on their behalf by:

<p><i>Paul Hodgson</i> <small>Paul Hodgson (Mar 28, 2025 16:36 GMT)</small></p> <p>..... }</p>	}	Paul Hodgson
<p>03/28/2025</p> <p>..... }</p>	}	Dated

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

- (i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre
- (ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

1.3 Change in basis of accounting

- (i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

- (i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

- (i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

- (i) Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.
- (v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable expenditure.

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2024

3 Donated Income	2024	2023
	£	£
Covid related		
General Donations	4,333	2,882
Bequeths & Legacies	-	-
Mini-Bus Donations	-	-
	<u>4,333</u>	<u>2,882</u>
4 Grant Income	2024	2023
	£	£
Bucks County Council - Core Grant	-	7,520
Rothschild Foundation	10,000	-
Other - Covid related	-	3,040
Barchester Foundation	500	-
GroundWork	-	1,000
Bucks Community Fund	7,250	-
	<u>17,750</u>	<u>11,560</u>
5 Fundraising Activities	2024	2023
	£	£
Food Sales	80	-
Sponsored Income	-	1,049
Commission	-	-
Mini-bus hire	245	-
	<u>325</u>	<u>1,049</u>
6 Investment Income	2024	2023
	£	£
Bank Interest Received	<u>1</u>	<u>0</u>
7 Day Care Income	2024	2023
	£	£
Local Authority Clients	25,602	6,360
Self-funded Clients	16,880	32,684
	<u>42,482</u>	<u>39,044</u>
8 Other Income	2024	2023
	£	£
Miscellaneous Income	-	-
	<u>-</u>	<u>-</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2024

9 Cost of Generating Voluntary Income	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Staff Cost	-		-	-
Staff Expenses	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Fundraising Trading Costs	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Public Collection Resources		-	-	-
Supplies for Community Event				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Bank Charges	3		3	5
Finance Charge	48		48	99
Interest paid	115		115	-
	<u>165</u>	<u>-</u>	<u>165</u>	<u>104</u>

12 Day Care Resources	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Staff Costs	36,330	0	36,330	44,233
Groceries	3,306		3,306	3,569
Mini-Bus Expenses	4,191		4,191	4,020
Client Welfare Resources	0	3,343	3,343	407
Day Centre Running Costs	1,279		1,279	1,381
	<u>45,106</u>	<u>3,343</u>	<u>48,449</u>	<u>53,610</u>

13 Support Costs	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Staff Costs	-	-	-	12,890
Staff Expenses - Mileage & Ent	44	-	44	-
Administration	1,228	-	1,228	1,167
IT	330	-	330	433
Insurance	944	-	944	611
Equipment	-	-	-	51
Gift & Donations	6	-	6	20
Repairs & Maintenance	-	-	-	637
Subscription & Memberships	159	-	159	159
Other Expense	-	-	-	-
Bad Debt Expense	574	-	574	-
	<u>3,284</u>	<u>-</u>	<u>2,710</u>	<u>15,968</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2024

16 Staff Costs Analysis	Day Care Provision	Day Care Support Costs	Administration Support Costs	2024 Total	2023 Total
	£	£	£	£	£
Care Workers	24,201	-	-	24,201	17,545
Catering & Transport	5,815	-	-	5,815	9,695
Management	-	-	-	-	17,457
Recruitment	-	-	-	-	-
Temporary Staff Costs	605	-	-	605	45
Training	-	-	-	-	168
	<u>30,621</u>	<u>-</u>	<u>-</u>	<u>30,621</u>	<u>44,910</u>

Where appropriate a proportion of the management salaries are allocated to day care costs.
 No employee received remuneration of more than £50,000
 Trustees are not remunerated. No Trustees received reimbursement of expenses in the year under review.

17 Debtors	£
Monies Due for Services	2,338
Accrued Income	275
Prepayments	-
	<u><u>2,613</u></u>

18 Cash at bank & in hand	£
Instant Access Account	74
Transport Account	22
Current Account	9,332
Petty Cash	177
	<u><u>9,605</u></u>

19 Liabilities	£
Creditors	1,420
Business Charge Card	302
Accruals	396
Payroll Liabilities	786
Pre-Paid Income	-
Other Creditors	-
Total Liabilities	<u><u>2,905</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2024**

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2023	in year	in year	in year	Inflow/Outflow	30 Jun 2024
Restricted							
Mini-Bus Fund	(i)	-	-	102	200	98	98
Client Welfare Fund	(ii)	1,803	-	-	-	-	1,803
General Fund	(iii)	2,801	17,750	3,342	-	14,408	17,208
		<u>4,603</u>	<u>17,750</u>	<u>3,445</u>	<u>200</u>	<u>14,505</u>	<u>19,109</u>
Unrestricted							
Reserves	(iv)	-672	-	-	700	700	28
Capital & Equipment Fund	(v)	-125	325	33	-	292	167
Client Welfare Fund	(vi)	0	4,333	0	-900	3,433	3,433
General Fund	(vii)	-3,126	42,482	50,576	-	-8,094	-11,220
		<u>-3,922</u>	<u>47,140</u>	<u>50,609</u>	<u>-200</u>	<u>-3,669</u>	<u>-7,591</u>
At 30 June 2023		<u>681</u>	<u>64,890</u>	<u>54,053</u>	<u>-</u>	<u>10,837</u>	<u>11,518</u>

21

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2023	in year	in year	in year	Inflow/Outflow	30 Jun 2024
Fund Balances (2)							
Mini-Bus Fund	(i)	-	-	102	200	98	98
Client Welfare Fund	(ii)	1,803	4,333	-	900	3,433	5,236
General Fund	(v)	-325	60,232	53,919	0	6,313	5,988
Reserves	(vi)	-672	0	0	700	700	28
Capital & Equipment Fund	(vii)	125	325	33	-	292	167
Total Funds		<u>681</u>	<u>64,890</u>	<u>54,053</u>	<u>0</u>	<u>10,837</u>	<u>11,518</u>

NOTES

- (i) **Mini-Bus Fund**
The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases. Due to Covid losses this fund has been considerably depleted & funds have been used for the centre running costs
- (ii) **Client Welfare Fund**
The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings.
- (iii) **General Fund**
The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants. This fund is now overdrawn due to Covid losses and reserves have been used to keep the charity running. Due to grant income and the increase in clients the restricted fund balance has increased. The charity works this year to reduce the unrestricted deficit further.
- (iv) **Reserves**
Charity provides for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, its usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. Covid-19 has had a major impact on finances. Reserves have been used to keep the charity functioning.
- (v) **Capital & Equipment Fund**
The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment. This has been depleted due to Covid losses.







Hairoun SORP accounts 2024 - Corporated Master .xls (1)

Final Audit Report

2025-03-28

Created:	2025-03-28
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgiUtJkfyPcZtNLDtIRASwrJaNUeWCISH

"Hairoun SORP accounts 2024 - Corporated Master .xls (1)" History

-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)
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-  Document emailed to paul.hodgson@hairouncentre.co.uk for signature
2025-03-28 - 16:18:37 GMT
-  Email viewed by paul.hodgson@hairouncentre.co.uk
2025-03-28 - 16:34:55 GMT - IP address: 104.47.85.62
-  Signer paul.hodgson@hairouncentre.co.uk entered name at signing as Paul Hodgson
2025-03-28 - 16:36:45 GMT - IP address: 87.254.0.181
-  Document e-signed by Paul Hodgson (paul.hodgson@hairouncentre.co.uk)
Signature Date: 2025-03-28 - 16:36:47 GMT - Time Source: server - IP address: 87.254.0.181
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2025-03-28 - 16:36:47 GMT

Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2024** which are set out on pages **1 to 9**.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commission. 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 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.

Signed: 
[Jackie Stewart \(Sep 2, 2024 10:14 GMT+1\)](#)

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Accounting Technicians**

Address: **27 Old Gloucester Street, London, WC1X 3AN**

Date: 02/09/24






Independent examiner 2024

Final Audit Report

2024-09-02

Created:	2024-08-28
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_DI4qSRA0Qd-835wRZsPVfsK5XGXJrJM

"Independent examiner 2024" History

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Signature Date: 2024-09-02 - 9:14:58 AM GMT - Time Source: server- IP address: 212.132.203.53
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2024-09-02 - 9:14:58 AM GMT

THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales - Charity number 1013824

Accounts

The Hairoun Day Centre Annual Chairman's Report 2022-2023

Dear Members, Staff, and Supporters,

As the Chairman of the Hairoun Elderly Day Centre, it is my pleasure to present our annual report for 2022-2023. This year has been one of transition.

ACHIEVEMENTS AND HIGHLIGHTS

This year I was appointed as the Chair, following the resignation of our previous Chair.

During this time the Charity has an average daily attendance of 6 clients per day, our revenue has stagnated and the centre suffered from general disrepair.

1. Major achievement We halted the major leaks that had caused major disrepair within the centre.
2. Major achievement We underwent a successful PAMMS assessment by our local council.
3. Major achievement We maintained the daily average number of clients

SERVICES AND ACTIVITIES

We continue to offer a wide range of services and activities to support the wellbeing of our elderly community members. Popular programs this year included:

Activity 1, Physiotherapy

Activity 2, Thanksgiving Services

Activity 3, a range of Board games

FINANCIAL OVERVIEW

Our financial position remained stagnant.

Key financial points:

Total income: £41k Total expenditure: £65k Our Charity made a loss of £23k

STAFF AND VOLUNTEERS

Our dedicated team of 3 staff members and 3 volunteers have been instrumental in helping to stabilise our services this year.

CHALLENGES AND FUTURE PLANS

Looking ahead, we plan to:

1. Renovate our site
2. Increase the number of clients to the centre
3. Increase revenue and variety of activities

ACKNOWLEDGEMENTS

I would like to express my heartfelt gratitude to our members, their families, our staff, volunteers, and community partners. Your support and engagement make our centre a vibrant and caring.

CONCLUSION

As we look to the future, we remain committed to enhancing the lives of our elderly community members. With your continued support, I am confident that The Hairoun Day Centre will continue to thrive and make a positive impact, within the Community.

Thank you for your trust and support.

Sincerely,

Paul Hodgson

Chairman, Hairoun Elderly Day Centre



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2023

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	1,272	-	1,272	2,882
Grants	4	-	3,760	3,760	11,560
Sub total voluntary Income		1,272	3,760	5,032	14,442
Activities for generating funds					
Fundraising activities	5	160	-	160	1,049
		-	-	-	-
		160	-	160	1,049
Investment income	6	1	-	1	0
Incoming resources from Charitable activities					
Day Care Provision	7	36,183	-	36,183	39,044
		-	-	-	-
		36,183	-	36,183	39,044
Other incoming resources	8	-	-	-	-
Total Incoming resources		37,615	3,760	41,375	54,536
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	-
Cost of generating Investment income	11	64	-	64	104
		64	-	64	104
Charitable Activities					
Day Care Resources	12	55,178	3,760	58,938	53,610
Support Costs	13	3,905	-	3,905	15,968
		59,083	3,760	62,843	69,578
Governance Costs	14	1,973	-	1,973	2,405
Losses through Depreciation	15	43	136	180	239
Total Resources Expended		61,163	3,896	65,060	72,326
Net Incoming Resources		- 23,548	- 136	- 23,684	- 17,791
Total funds brought forward	20	19,762	4,603	24,365	42,597
Gross Transfers between Funds	21	- 136	-	- 136	-
	21		136	136	-
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2023		- 3,922	4,603	681	24,806

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

- (i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre
- (ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

- (i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion.
- (ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

1.3 Change in basis of accounting

- (i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

- (i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

- (i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

- (i) Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.
- (ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.
- (iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- (iv) Investment income is included in the accounts when receivable.
- (v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable expenditure.

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023

3 Donated Income	2023	2022
	£	£
Covid related		
General Donations	1,272	2,882
Bequeths & Legacies	-	-
Mini-Bus Donations	-	-
	<u>1,272</u>	<u>2,882</u>
	<u><u>1,272</u></u>	<u><u>2,882</u></u>
4 Grant Income	2023	2022
	£	£
Bucks County Council - Core Grant	3,760	7,520
Global Fund UK	-	-
Other - Covid related	-	3,040
Paypal Fund	-	-
GroundWork	-	1,000
	<u>3,760</u>	<u>11,560</u>
	<u><u>3,760</u></u>	<u><u>11,560</u></u>
5 Fundraising Activities	2023	2022
	£	£
Food Sales	140	
Sponsored Income	-	1,049
Mini-bus hire	-	
Event Income - Cricket match	-	-
Commission	20	-
	<u>160</u>	<u>1,049</u>
	<u><u>160</u></u>	<u><u>1,049</u></u>
6 Investment Income	2023	2022
	£	£
Bank Interest Received	<u>1</u>	<u>0</u>
	<u><u>1</u></u>	<u><u>0</u></u>
7 Day Care Income	2023	2022
	£	£
Local Authority Clients	6,753	6,360
Self-funded Clients	29,430	32,684
	<u>36,183</u>	<u>39,044</u>
	<u><u>36,183</u></u>	<u><u>39,044</u></u>
8 Other Income	2023	2022
	£	£
Oline Filing Incentive	-	-
Miscellaneous Income	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023

9 Cost of Generating Voluntary Income	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Staff Cost	-		-	-
Staff Expenses	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Fundraising Trading Costs	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Public Collection Resources		-	-	-
Supplies for Community Event				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Bank Charges	-		-	5
Finance Charge	64		64	99
Interest paid	-		-	-
	<u>64</u>	<u>-</u>	<u>64</u>	<u>104</u>

12 Day Care Resources	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Staff Costs	36,069	3,760.00	39,829	44,233
Groceries	3,692		3,692	3,569
Mini-Bus Expenses	3,872		3,872	4,020
Client Welfare Resources	1,413		1,413	407
Day Centre Running Costs	769		769	1,381
	<u>45,816</u>	<u>3,760</u>	<u>49,576</u>	<u>53,610</u>

13 Support Costs	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Staff Costs	9,363	-	9,363	12,890
Staff Expenses - Mileage	-	-	-	-
Administration	1,539	-	1,539	1,167
IT	461	-	461	433
Insurance	629	-	629	611
Equipment	30	-	30	51
Gift & Donations	41	-	41	20
Repairs & Maintenance	-	-	-	637
Subscription & Memberships	159	-	159	159
Other Expense	560	-	560	-
	<u>12,782</u>	<u>-</u>	<u>12,782</u>	<u>15,968</u>

Caribbean Elderly Hairoun Day
Registered Charity no: 1013824

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023**

14 Governance	2023	2022		
DBS check cost	-	-		
Accounting & Payroll	2,459	2,405		
Compliance Costs				
Trustee's Expenses	-	-		
	<u>2,459</u>	<u>2,405</u>		
	Tangible			
15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2022	30,581	7,169	498	38,248
Additions	-	-	-	-
	<u>30,581</u>	<u>7,169</u>	<u>498</u>	<u>38,248</u>
At 30 June 2023	<u>30,581</u>	<u>7,169</u>	<u>498</u>	<u>38,248</u>
	Depreciation			
At 1 July 2022	30,037	6,996	498	37,530
Charge for the period	136	43		180
	<u>30,173</u>	<u>7,039</u>	<u>498</u>	<u>37,710</u>
At 30 June 2023	<u>30,173</u> 11.35	<u>7,039</u> 3.61	<u>498</u>	<u>37,710</u>
	Net book Value			
At 1 July 2022	<u>545</u>	<u>173</u>	<u>-</u> 0	<u>718</u>
At 30 June 2023	<u>409</u>	<u>130</u>	<u>-</u> 0	<u>539</u>
	Annual Depreciation Rate			
Basis	25% Reducing	25% Reducing	20% 5 Year	
15 Losses Through Depreciation	Unrestricted	Restricted	2023 Total	2022 Total
Depreciation	£ 1,972.80	£ 0.00	180	239

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023

16 Staff Costs Analysis	Day Care Provision £	Day Care Support Costs £	Administration Support Costs £	2023 Total £	2022 Total £
Care Workers	24,201	9,363	-	33,564	17,545
Catering & Transport	5,815	-	-	5,815	9,695
Management	9,363	-	-	9,363	17,457
Recruitment	-	-	-	-	-
Temporary Staff Costs	420	-	-	420	45
Training	30	-	-	30	168
	<u>39,829</u>	<u>9,363</u>	<u>-</u>	<u>49,191</u>	<u>44,910</u>

Where appropriate a proportion of the management salaries are allocated to day care costs.

No employee received remuneration of more than £50,000

Trustees are not remunerated. No Trustees received reimbursement of expenses in the year under review.

17 Debtors	£
Monies Due for Services	2,945
Accrued Income	-
Prepayments	215
	<u><u>3,160</u></u>

18 Cash at bank & in hand	£
Instant Access Account	74
Transport Account	83
Current Account	2,061
Petty Cash	528
	<u><u>2,745</u></u>

19 Liabilities	£
Creditors	1,420
Business Charge Card	456
Accruals	396
Payroll Liabilities	1,035
Pre-Paid Income	-
Other Creditors	2,456
Total Liabilities	<u><u>5,762</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2023

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2022	in year	in year	in year	Inflow/Outflow	30 Jun 2023
Restricted							
Mini-Bus Fund	(i)	-	-	-	-	-	-
Client Welfare Fund	(ii)	1,803	-	-	-	-	1,803
General Fund	(iii)	2,801	3,760	3,896	136	-	2,801
		<u>4,603</u>	<u>3,760</u>	<u>3,896</u>	<u>136</u>	<u>-</u>	<u>4,603</u>
Unrestricted							
Reserves	(iv)	30,328	-	-	31,000	-	672
Capital & Equipment Fur	(v)	51	-	74	-	74	125
Client Welfare Fund	(vi)	9,298	1,431	1,413	9,316	-	0
General Fund	(vii)	19,814	36,184	59,677	40,180	-	3,126
		<u>19,762</u>	<u>37,615</u>	<u>61,163</u>	<u>136</u>	<u>-</u>	<u>3,922</u>
At 30 June 2023		<u>24,365</u>	<u>41,375</u>	<u>65,060</u>	<u>0</u>	<u>23,684</u>	<u>681</u>

21

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2022	in year	in year	in year	Inflow/Outflow	30 Jun 2023
Fund Balances (2)							
Mini-Bus Fund	(i)	-	-	-	-	-	-
Client Welfare Fund	(ii)	11,101	1,431	1,413	9,316	9,298	1,803
General Fund	(v)	17,013	39,944	63,573	40,316	16,688	325
Reserves	(vi)	30,328	-	-	31,000	-	672
Capital & Equipment Fur	(vii)	51	-	74	-	74	125
Total Funds		<u>24,365</u>	<u>41,375</u>	<u>65,060</u>	<u>-</u>	<u>23,684</u>	<u>681</u>

NOTES

- (i) **Mini-Bus Fund**
The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases. Due to Covid losses this fund has been considerably depleted & funds have been used for the centre running costs
- (ii) **Client Welfare Fund**
The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings.
- (iii) **General Fund**
The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants. This fund is now overdrawn due to Covid losses and reserves have been used to keep the charity running. Trustees expect an increase in clients in 2024-25 and have reduced running costs.
- (iv) **Reserves**
Charity provides for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, it's usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. Covid-19 has had a major impact on finances. Reserves have been used to keep the charity functioning.
- (v) **Capital & Equipment Fund**
The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment. This has been depleted due to Covid losses.






Hairoun SORP accounts 2023 - Corporated Master v1 .xls

Final Audit Report

2024-08-31

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Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2023** which are set out on pages **1 to 9**.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commission. 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 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.

Signed: 
Jackie Stewart (Aug 30, 2024 15:27 GMT+1)

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Accounting Technicians**

Address: **27 Old Gloucester Street, London, WC1X 3AN**

Date: **30/08/24**






Independent examiner 2023

Final Audit Report

2024-08-30

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THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales - Charity number 1013824

Accounts



Trustees' Annual Report for the period

From Period start date : 1st July 2021
2022

To Period end date: 30th June

Charity name: THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

Charity registration number: [1013824](#)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Improve the welfare of the elderly in the High Wycombe area, without discrimination. To advance the physical & mental health of the elderly by promoting social inclusion, appropriate exercises and nutritional meals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Provision of help & support to the elderly, their next of kin and carers. Exercise of Upper & Lower body as well as sensory organs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In our planning for the year, we have kept in mind the Charity Commission's guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This year, we have maintained our transportation service to get clients to the centre. They have been fed nutritional meals.</p> <p>We have introduced more upper & lower body exercises to aid mobility and improve health.</p> <p>Started to clear up our garden area, to help the elderly promote feelings of accomplishment and competence. It has also helped them psychologically.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity continues to face challenges in its finances and the revenue from clients and grants is not covering the outlay.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves were designed to give the charity 6 months operating costs in case of force majeure. However covid and falling numbers mean that the reserved have been deployed to keep the charity solvent
Amount of reserves held	Para 1.22	£30,328
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	The general fund has been impacted by covid 19 and loss of clients who have died or gone into care
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity requires an increase in clients and grant income to be sustainable.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		Constitution adopted October 1998
Type of governing document (trust deed, royal charter)	Para 1.25	Charitable Association
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed bi-annually at an AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE
Other name the charity uses	The Hairoun Elderly Day Centre
Registered charity number	1013824
Charity's principal address	Lady Verney Close High Wycombe Buckinghamshire HP13 6TB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Hodgson	Chair	2022	Management Committee
2	Kojo Bonsu		2022	Management Committee
3	Makeda Bonsu		2022	Management Committee
4	Dwight Bushay	Vice Chair	2022	Management Committee
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Paul Hodgson	
Position (eg Secretary, Chair, etc)	Chair	
Date	27 th April 2023	










TAR-DOC 2022

Final Audit Report

2023-04-29

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Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2022

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Incoming Resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income:					
Donations	3	2,882		2,882	865
Grants	4	1,000	10,560	11,560	19,130
Covid, furlough claims & Grant	4	-		-	32,565
Sub total voluntary income		3,882	10,560	14,442	52,561
Activities for generating funds					
Fundraising activities	5	1,049	-	1,049	4,477
		-		-	-
		1,049	-	1,049	4,477
Investment income	6	0	-	0	1
Incoming resources from Charitable activities					
Day Care Provision	7	39,044	-	39,044	16,594
		-	-	-	-
		39,044	-	39,044	16,594
Other incoming resources	8	-	-	-	-
Total Incoming resources		43,976	10,560	54,536	73,632
Resources Expended					
<i>Costs of generating funds:</i>					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	-
Cost of generating Investment income	11	104	-	104	64
		104	-	104	64
Charitable Activities					
Day Care Resources	12	46,090	7,520	53,610	49,954
Support Costs	13	15,968	-	15,968	2,394
		62,058	7,520	69,578	52,349
Governance Costs	14	2,405	-	2,405	1,193
Losses through Depreciation	15	-	239	239	319
Total Resources Expended		64,567	7,759	72,326	53,925
Net Incoming Resources		- 20,591	2,801	- 17,791	19,708
Total funds brought forward	20	40,795	1,803	42,597	22,890
Gross Transfers between Funds	21	-	-	-	24,697
	21	-	-	-	- 24,697
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2021		20,203	4,603	24,806	42,597

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2022

	Notes	2022	2021
Fixed Assets	15	718	1,277
Intangible Assets		-	-
		<u>718</u>	<u>1,277</u>
Current Assets			
Debtors	17	12,300	347
Cash at bank & in hand	18	<u>12,756</u>	<u>22,000</u>
		25,056	22,347
 Liabilities: amounts falling due within one year	 19	 1,409	 734
 Net Current Assets		 <u>24,365</u>	 <u>22,890</u>
 Funds			
Unrestricted Fund Balance		19,762	- 3,852
Restricted Fund Balance		4,603	26,742
 Total Charity Funds		 <u><u>24,365</u></u>	 <u><u>22,890</u></u>

Approved by the Trustees and signed on their behalf by:

	}	Paul Hodgson
	}	
Mar 31, 2023	}	Dated

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

(i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre

(ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

(ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

(i) The charity's unrestricted general fund consists of funds which the charity may use for its purposes at its discretion.

(ii) The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding.

1.3 Change in basis of accounting

(i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

(i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

(i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.

(ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.

(iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

(i) Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of any VAT which cannot be recovered.

(ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.

(iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iv) Investment income is included in the accounts when receivable.

(v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charity costs.

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022

3 Donated Income	2022	2021
	£	£
Covid related		
General Donations	2882.15	865
Bequeths & Legacies	-	-
Mini-Bus Donations	-	-
	<u>2,882</u>	<u>865</u>
4 Grant Income	2022	2021
	£	£
Bucks County Council - Core Grant	7,520	7,520
Global Fund UK	-	10,000
Other - Covid related	3,040	32,565
Paypal Fund	-	1,610
GroundWork	1,000	-
	<u>11,560</u>	<u>51,695</u>
5 Fundraising Activities	2022	2021
	£	£
Food Sales		
Sponsored Income	1,049	4,477
Mini-bus hire	-	-
Event Income - Cricket match	-	-
Commission	-	-
	<u>1,049</u>	<u>4,477</u>
6 Investment Income	2022	2021
	£	£
Bank Interest Received	<u>0</u>	<u>1</u>
7 Day Care Income	2022	2021
	£	£
Local Authority Clients	6,360	4,739
Self-funded Clients	32,684	11,855
	<u>39,044</u>	<u>16,594</u>
8 Other Income	2022	2021
	£	£
Oline Filing Incentive	-	-
Miscellaneous Income	-	-
	<u>-</u>	<u>-</u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022

9 Cost of Generating Voluntary Income	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Staff Cost	-		-	-
Staff Expenses	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Fundraising Trading Costs	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Public Collection Resources		-	-	-
Supplies for Community Event				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

11	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Bank Charges	5		5	64
Finance Charge	99		99	
Interest paid	-		-	-
	<u>104</u>	<u>-</u>	<u>104</u>	<u>64</u>

12 Day Care Resources	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Staff Costs	36,713	7,520	44,233	44,910
Groceries	3,569		3,569	1,273
Mini-Bus Expenses	4,020		4,020	2,883
Client Welfare Resources	407		407	194
Day Centre Running Costs	1,381		1,381	694
	<u>46,090</u>	<u>7,520</u>	<u>53,610</u>	<u>49,954</u>

13 Support Costs	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Staff Costs	12,890	-	12,890	-
Staff Expenses - Mileage	-	-	-	152
Administration	1,167	-	1,167	1,460
IT	433	-	433	92
Insurance	611	-	611	532
Equipment	51	-	51	-
Gift & Donations	20	-	20	-
Repairs & Maintenance	637	-	637	-
Subscription & Memberships	159	-	159	158
Other Expense	-	-	-	-
	<u>15,968</u>	<u>-</u>	<u>15,968</u>	<u>2,394</u>

Caribbean Elderly Hairoun

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

14 Governance	2022	2021
DBS check cost	-	-
Accounting & Payroll	2,405	1,193
Compliance Costs		
Trustee's Expenses	-	-
	2,405	1,193

Tangible

15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2021	30,581	7,169	498	38,248
Additions	-	-	-	-
At 30 June 2022	30,581	7,169	498	38,248

Depreciation

At 1 July 2021	29,855	6,938	498	37,291
Charge for the period	182	58		239
At 30 June 2022	30,037	6,996	498	37,530

Net book Value

At 1 July 2021	726	231	-	958
At 30 June 2022	545	173	-	718

Annual Depreciation Rate

Basis	25% Reducing	25% Reducing	20% 5 Year
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15 Losses Through Depreciation

	Unrestricted	Restricted	2022 Total	2021
Depreciation	-	-	239	319

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2022

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	net Inflow/Outflow	Balance
		1 Jul 2021	in year	in year	in year	w	30 Jun 2022
Restricted							
Mini-Bus Fund	(i)	-	-	-	-	-	-
Client Welfare Fund	(ii)	1,802.57	-	-	-	-	1,802.57
General Fund	(iii)	-	10,560.00	7,759.40	-	2,800.60	2,800.60
		1,802.57	10,560.00	7,759.40	-	2,800.60	4,603.17
Unrestricted							
Reserves	(iv)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fur	(v)	-	-	51.48	-	51.48	51.48
Client Welfare Fund	(vi)	5,822.85	3,882.15	406.51	-	3,475.64	9,298.49
General Fund	(vii)	4,643.40	39,652.21	64,109.20	-	24,456.99	19,813.59
		40,794.59	43,534.36	64,567.19	-	21,032.83	19,761.76
At 30 June 2022		42,597.16	54,094.36	72,326.59	-	18,232.23	24,364.93

21

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2021	in year	in year	in year		44,742.00
Fund Balances (2)							
Mini-Bus Fund	(i)	-	-	-	-	-	-
Client Welfare Fund	(ii)	7,625.42	3,882.15	406.51	-	3,475.64	11,101.06
General Fund	(v)	4,643.40	50,212.21	71,868.60	-	21,656.39	17,012.99
Reserves	(vi)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fur	(vii)	-	-	51.48	-	51.48	51.48
Total Funds		42,597.16	54,094.36	72,326.59	-	18,232.23	24,364.93

NOTES

- (i) **Mini-Bus Fund**
The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases. Due to Covid losses this fund has been considerably depleted & funds have been used for the centre running costs
- (ii) **Client Welfare Fund**
The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings.
- (iii) **General Fund**
The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants. This fund is now overdrawn due to Covid losses and reserves will need to be accessed in the next year to ensure the charity can continue to function.
- (iv) **Reserves**
Charity provides for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, its usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. 20% of the General unrestricted surplus for the year is transferred to the reserve fund & the minimum reserve is currently set at £30,000.
- (v) **Capital & Equipment Fund**
The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment. This has been depleted due to Covid losses.






Hairoun SORP accounts 2022 - Corporated Master .xls 1.2

Final Audit Report

2023-03-31

Created:	2023-03-31
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOMUZLAIPkCgNF1Bi18JS18hm3N8Cf5dg

"Hairoun SORP accounts 2022 - Corporated Master .xls 1.2" History

-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)
2023-03-31 - 12:14:50 PM GMT- IP address: 81.178.255.2
-  Document emailed to Paul Hodgson (pnh@bcams.co.uk) for signature
2023-03-31 - 12:15:31 PM GMT
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-  Document e-signed by Paul Hodgson (pnh@bcams.co.uk)
Signature Date: 2023-03-31 - 1:11:59 PM GMT - Time Source: server- IP address: 81.178.255.2
-  Agreement completed.
2023-03-31 - 1:11:59 PM GMT

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Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2022** which are set out on pages **1 to 8**.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commission. 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

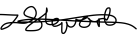
In connection with my examination, no matter has come to my attention:

(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 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.

Signed: 

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Accounting Technicians**

Address: **27 Old Gloucester Street, London, WC1X 3AN**

Date: Mar 21, 2023






Independent examiner 2022

Final Audit Report

2023-03-21

Created:	2023-03-21
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAABOccVSG2h_1YIZDcZoSUzAXf7wdnyALw

"Independent examiner 2022" History

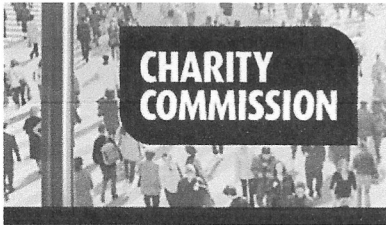
-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)
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-  Document emailed to Jackie Stewart (jstewart@fwcommunity.co.uk) for signature
2023-03-21 - 3:27:03 PM GMT
-  Email viewed by Jackie Stewart (jstewart@fwcommunity.co.uk)
2023-03-21 - 6:09:53 PM GMT- IP address: 149.86.52.5
-  Document e-signed by Jackie Stewart (jstewart@fwcommunity.co.uk)
Signature Date: 2023-03-21 - 6:10:19 PM GMT - Time Source: server- IP address: 149.86.52.5
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THE CARIBBEAN ELDERLY HAIROUN DAY CENTRE

England & Wales - Charity number 1013824

Accounts



Trustees' Annual Report

for the period

From (start date) to (end date)

Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	PAUL HODGSON	VICE CHAIR		CEHDC Hemi Com
2	JUDY Mc DONALD	CENTRE DEAN		
3	DWIGHT BUSHAY			
4	KOSO BONSU			
5	PAULINA HATHAM			
6	REINOLD FRANKLIN			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section A

Reference and administration details (continued)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg trust deed, constitution)

CONSTITUTION ADOPTED OCTOBER 1998

How the charity is constituted
(eg trust, association, company)

UNINCORPORATED ASSOCIATION

Trustee selection methods
(eg appointed by, elected by)

TRUSTEES ARE APPOINTED ANNUALLY AT THE AGM

Additional governance issues (optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
 - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

ALL TRUSTEES ARE VOLUNTEERS AND RECEIVE NO REMUNERATION OR BENEFITS

DISCLOSURE & BARRING CHECKS ARE CALLED ON IN RESPECT OF ALL EMPLOYEES

CHEQUE ACCOUNTS ARE INDEPENDENTLY EXAMINED AND AUDITED

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To PROMOTE THE WELFARE OF THE AGED IN HIGH WYCOMBE & SURROUNDING AREAS, WITHOUT ANY DISCRIMINATION OF SEX, RACE, GENDER, DISABILITIES OR RELIGION TO ADVANCE THE PHYSICAL & MENTAL HEALTH OF THE ELDERLY BY PREVENTING SOCIAL ISOLATION

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

PROVISION OF HELP & SUPPORT TO NEXT OF KIN / CARERS OF OLDER PEOPLE IN NEED, ESPECIALLY THOSE HAVING TO RESIDE.
IN OUR PLANNING FOR THE YEAR, WE HAVE KEPT IN MIND THE CHARITY COMMISSION'S GUIDANCE ON PUBLIC BENEFIT AS OUR 'INSTRUMENT'

Additional details of objectives and activities (optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

DURING THE LOCKDOWN PERIOD WE ORGANISED TO DISTRIBUTE FOOD TO THE ELDERLY
REMAINTAINED CONTACT WITH THE GOVERN & DISTRIBUTING FOOD FROM FOOD BANKS TO THEM.
ONCE LOCKDOWN RULES WERE RELAXED WE HAD TO MAKE THE CENTRE READY PROPERLY PREPARED FOR THE ELDERLY TO RETURN.
ONCE THE ELDERLY COULD RETURN WE REOPENED THE CENTRE

Section E

Financial review

Brief statement of the charity's policy on reserves

CENDE HOLD CASH AT THE BANK IN BOTH RESTRICTED & UNRESTRICTED FUNDS.

Details of any funds materially in deficit

NONE

Further financial review details (optional information)

You may choose to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Paul Hodgson

Full name(s)

PAUL HODGSON

Position (eg Secretary, Chair, etc)

VICE CHAIR

Date

3 0 0 4 2 2



Caribbean Elderly Hairoun Day Centre

Annual Accounts

30th June 2021

Registered Charity no: 1013824

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Statement of Financial Activities for the year ended 30th June 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Incoming Resources					
Incoming resources from generated funds					
Voluntary Income:					
Donations	3	865	-	865	1,534
Grants	4	11,610	7,520	19,130	7,520
Covid, furlough claims & Grant	4	32,565	-	32,565	12,862
Sub total voluntary Income		45,041	7,520	52,561	21,916
Activities for generating funds					
Fundraising activities	5	4,477	-	4,477	1,524
		-	-	-	-
		4,477	-	4,477	1,524
Investment income	6	1	-	1	2
Incoming resources from Charitable activities					
Day Care Provision	7	16,594	-	16,594	26,420
		-	-	-	-
		16,594	-	16,594	26,420
Other incoming resources	8	-	-	-	-
Total Incoming resources		66,112	7,520	73,632	49,862
Resources Expended					
Costs of generating funds:					
Cost of generating Voluntary income	9	-	-	-	-
Fundraising trading costs	10	-	-	-	-
Cost of generating Investment income	11	64	-	64	96
		64	-	64	96
Charitable Activities					
Day Care Resources	12	42,425	7,520	49,945	55,328
Support Costs	13	2,394	-	2,394	2,463
		44,819	7,520	52,339	57,791
Governance Costs	14	1,193	-	1,193	1,842
Losses through Depreciation	15	77	242	319	425
Total Resources Expended		46,153	7,762	53,915	60,154
Net Incoming Resources		19,959	- 242	19,717	- 10,292
Total funds brought forward	20	- 3,852	26,742	22,890	33,182
Gross Transfers between Funds	21	24,697	-	24,697	- 5,247
	21	-	- 24,697	- 24,697	5,247
Prior Year Adjustment	1.4	-	-	-	-
Balance carried forward as at 30th June 2021		40,804	1,803	42,607	22,890

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

Balance Sheet as at 30th June 2021

	Notes	2021	2020
Fixed Assets	15	958	1,277
Intangible Assets		-	-
		958	1,277
Current Assets			
Debtors	17	6,011	347
Cash at bank & in hand	18	36,352	22,000
		42,362	22,347
Liabilities: amounts falling due within one year	19	713	734
Net Current Assets		42,607	22,890
Funds			
Unrestricted Fund Balance		40,804	- 3,852
Restricted Fund Balance		1,803	26,742
Total Charity Funds		42,607	22,890

Approved by the Trustees and signed on their behalf by:

Paul Hodgson

Paul Hodgson (Apr 30, 2022 12:04 GMT+1)

Apr 30, 2022

Paul N Hodgson

Dated

Caribbean Elderly Hairoun Day Centre

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

1 . Accounting Policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceeding year.

1.1 Basis of preparation

(i) These accounts are the accounts of the Caribbean Elderly Hairoun Day Centre

(ii) These accounts have been prepared on the accrual basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.

(ii) The Statement of Recommended Practice - (SORP 2005) has been followed in the preparation of these accounts.

1.2 Fund accounting

(i) The charity's unrestricted general fund consists of funds which the charity may use for purposes at its discretion.

(ii) The charity's restricted funds are those where the donor has imposed restrictions on the funds which are legally binding.

1.3 Change in basis of accounting

(i) There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.4 Changes to previous accounts

(i) No changes have been made to the accounts for previous years.

2.1 Incoming Resources

(i) All income is accounted for when the charity has entitlement, there is certainty of receipt and the amount is measurable.

(ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.

(iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iv) Investment income is included in the accounts when receivable.

2.2 Resources Expended

(i) Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of any VAT which cannot be recovered.

(ii) Grants and donations are only included in SOFA when the charity has unconditional entitlement to resources.

(iii) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(iv) Investment income is included in the accounts when receivable.

(v) Administrative expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charity costs.

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021

3 Donated Income	2021	2020
	£	£
Covid related		
General Donations	865	1315
Bequests & Legacies	-	154
Mini-Bus Donations	-	65
	<u>865</u>	<u>1,534</u>
	<u><u>865</u></u>	<u><u>1,534</u></u>
4 Grant Income	2021	2020
	£	£
Bucks County Council - Core Grant	7,520	7,520
Global Fund UK	10,000	
Other - Covid related	32,565	10,862
Paypal Fund	1,610	-
	<u>51,695</u>	<u>18,382</u>
	<u><u>51,695</u></u>	<u><u>18,382</u></u>
5 Fundraising Activities	2021	2020
	£	£
Food Sales		
Sponsored Income	4,477	-
Mini-bus hire		
Event Income - Cricket match	-	1,524
Commission	-	-
	<u>4,477</u>	<u>1,524</u>
	<u><u>4,477</u></u>	<u><u>1,524</u></u>
6 Investment Income	2021	2020
	£	£
Bank Interest Received	<u>1</u>	<u>2</u>
	<u><u>1</u></u>	<u><u>2</u></u>
7 Day Care Income	2021	2020
	£	£
Local Authority Clients	4,739	16,068
Self-funded Clients	11,855	10,352
	<u>16,594</u>	<u>26,420</u>
	<u><u>16,594</u></u>	<u><u>26,420</u></u>
8 Other Income	2021	2020
	£	£
Oline Filing Incentive	-	-
Miscellaneous Income	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021

9 Cost of Generating Voluntary Income	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Staff Cost	-		-	-
Staff Expenses	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
10 Fundraising Trading Costs	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Public Collection Resources		-	-	-
Supplies for Community Event				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
11	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Bank Charges	32		32	64
Finance Charge	32		32	
Interest paid	-		-	-
	<u>64</u>	<u>-</u>	<u>64</u>	<u>64</u>
	<u>64</u>	<u>-</u>	<u>64</u>	<u>64</u>
12 Day Care Resources	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Staff Costs	37,390	7,520	44,910	50,338
Groceries	1,264		1,264	1,395
Mini-Bus Expenses	2,883		2,883	1,747
Client Welfare Resources	194		194	938
Day Centre Running Costs	694		694	910
	<u>42,425</u>	<u>7,520</u>	<u>49,945</u>	<u>55,328</u>
	<u>42,425</u>	<u>7,520</u>	<u>49,945</u>	<u>55,328</u>
13 Support Costs	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Staff Costs	-	-	-	-
Staff Expenses - Mileage	152	-	152	189
Administration	1,460	-	1,460	1,105
IT	92	-	92	101
Insurance	532	-	532	471
Equipment	-	-	-	130
Gift & Donations	-	-	-	165
Repairs & Maintenance	-	-	-	-
Subscription & Memberships	158	-	158	302
Other Expense	-	-	-	-
	<u>2,394</u>	<u>-</u>	<u>2,394</u>	<u>2,463</u>
	<u>2,394</u>	<u>-</u>	<u>2,394</u>	<u>2,463</u>

Caribbean Elderly Hairoun Day

Registered Charity no: 1013824

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

14 Governance	2021	2020		
DBS check cost	-	186		
Accounting & Payroll	1,193	1,656		
Compliance Costs				
Trustee's Expenses	-	-		
	1,193	1,842		
 Tangible Fixed Assets				
15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2020	30,581	7,169	498	38,248
Additions	-	-	-	-
	30,581	7,169	498	38,248
At 30 June 2021	30,581	7,169	498	38,248
 Depreciation				
At 1 July 2020	29,613	6,861	498	36,972
Charge for the period	242	77		319
	29,855	6,938	498	37,291
At 30 June 2021	29,855	6,938	498	37,291
 Net book Value				
At 1 July 2020	969	308	-	1,277
At 30 June 2021	726	231	-	958
 Annual Depreciation Rate				
Basis	25% Reducing	25% Reducing	20% 5 Year	
 15 Losses Through Depreciation				
	Unrestricted	Restricted	2021 Total	2020
Depreciation	77	242	319	568

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021

16 Staff Costs Analysis	Day Care Provision £	Day Care Support Costs £	Administration Support Costs £	2021 Total £	2020 Total £
Care Workers	17,545	-	-	17,545	17,493
Catering & Transport	-	9,695	-	9,695	9,146
Management	8,729	-	8,729	17,457	23,144
Recruitment	195	-	-	-	195
Temporary Staff Costs	300	-	-	45	300
Training	60	-	-	168	60
	<u>26,829</u>	<u>9,695</u>	<u>8,729</u>	<u>44,910</u>	<u>50,338</u>

Where appropriate a proportion of the management salaries are allocated to day care costs.

No employee received remuneration of more than £50,000

Trustees are not remunerated. No Trustees received reimbursement of expenses in the year under review.

17 Debtors	£
Monies Due for Services	4,894
Accrued Income	992
Prepayments	124
	<u><u>6,011</u></u>

18 Cash at bank & in hand	£
Instant Access Account	2,052
Transport Account	26,111
Current Account	8,111
Petty Cash	78
	<u><u>36,352</u></u>

19 Liabilities	£
Creditors	-
Business Charge Card	2
Accruals	90
Payroll Liabilities	519
Pre-Paid Income	106
	<u><u>713</u></u>

Caribbean Elderly Hairoun Day Centre
Registered Charity no: 1013824

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30TH JUNE 2021

20 Fund Balances (1)

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2020	in year	in year	in year	Inflow/Outflow	30 Jun 2021
Restricted							
Mini-Bus Fund	(i)	32,797.83	0.00	-	- 32,797.83	-	-
Client Welfare Fund	(ii)	2,117.43	-	-	- 314.86	-	1,802.57
General Fund	(iii)	- 8,173.48	7,520.00	7,762.16	8,415.64	8,173.48	-
		26,741.78	7,520.00	7,762.16	- 24,697.05	-	24,939.21
Unrestricted							
Reserves	(iv)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(v)	6,286.73	-	-	- 6,286.73	-	6,286.73
Client Welfare Fund	(vi)	19,076.78	45,040.57	193.72	- 58,100.78	-	13,253.93
General Fund	(vii)	- 59,543.83	21,071.66	45,959.50	89,084.56	64,196.72	4,652.89
		- 3,851.98	66,112.23	46,153.22	24,697.05	44,656.06	40,804.08
At 30 June 2021		22,889.80	73,632.23	53,915.38	-	19,716.85	42,606.65

21

		Balance	Income	Expenditure	Transfers	Net	Balance
		1 Jul 2020	in year	in year	in year	Inflow/Outflow	44,377.00
Mini-Bus Fund	(i)	32,797.83	-	-	- 32,797.83	-	-
Client Welfare Fund	(ii)	21,194.21	45,040.57	193.72	- 58,415.64	-	13,568.79
General Fund	(v)	- 67,717.31	28,591.66	53,721.66	97,500.20	72,370.20	4,652.89
Reserves	(vi)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(vii)	6,286.73	-	-	- 6,286.73	-	6,286.73
Total Funds		22,889.80	73,632.23	53,915.38	-	19,716.85	42,606.65

NOTES

- (i) **Mini-Bus Fund**
The Mini-bus is funded from an Age-Concern Grant, donations and fundraising during the year. The written down value of the bus is set aside each year to assist in funding future purchases. Due to Covid losses this fund has been considerably depleted.
- (ii) **Client Welfare Fund**
The Client Welfare Fund consists of income and expenditure for specific projects for client well-being, such as gardening, mental health & physical exercise. The fund also funds the Christmas dinner for clients and any trips and outings.
- (iii) **General Fund**
The General Fund maintains the core funding of the charity to provide day care provision for the elderly, and those with physical and mental support needs. Funds are provided by charges directed to clients and to the local authority, as well as additional grants.
- (iv) **Reserves**
Charity provides for a reserve of at least 6 months running cost of the Charity. Whilst it is unrestricted, its usage is limited to a 'force majeure' being inflicted upon the charity and by decision of a quorum of the management committee and trustees. 20% of the General unrestricted surplus for the year is transferred to the reserve fund & the minimum reserve is currently set at £30,000.
- (v) **Capital & Equipment Fund**
The Capital & Equipment Fund provides for the funding and replacement of the centre's equipment, including computer hardware and software, kitchen appliances, clients specialist equipment and general fixtures and fittings. It is provided for each year by the written down value of the current equipment. This has been depleted due to Covid losses.






Hairoun SORP accounts 2021- Corporated Master .xls (1)

Final Audit Report

2022-04-30

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By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
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"Hairoun SORP accounts 2021- Corporated Master .xls (1)" History

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Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre

I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30th June 2021** which are set out on pages **1 to 9**.

Respective responsibilities of 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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 Commission. 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 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.

Signed: 
Jackie Stewart (Apr 29, 2022 10:13 GMT+1)

Name: **Jackie Stewart**

Relevant professional qualification or body: **Association of Chartered Certified Accountants**

Address: **99 De Frene Road, London, SE26 4AF**

Date: **Apr 29, 2022**






Independent examiner 2021

Final Audit Report

2022-04-29

Created:	2022-04-22
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