



Trustees' Annual Report

for the period

From (start date) 010221 to (end date) 300622

Section A Reference and administration details

Charity name CARIBBEAN ELDERLY HAIKOUN DAY CENTRE

Other names the charity is known by CEHDC OR HAIKOUN OLDER ADULTS DAY CENTRE

Registered charity number (if any) 1013824

Charity's principal address
LADY VERNER CLOSE
HIGH WYCOMBE
BUCKINGHAMSHIRE
Postcode HP136BY

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	PAULIANA 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 BENEFITSDISCLOSURE & BARRING CHECKS ARE CARRIED OUT IN
RESPECT OF ALL EMPLOYEESCENDE 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 RELOCATE.
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
MAINTAINED CONTACT WITH THE ELDERLY & DISTRIBUTED 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

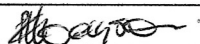
Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



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					
<i>Incoming resources from generated funds</i>					
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					
<i>Costs of generating funds:</i>					
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		-	-
		<u>958</u>	<u>1,277</u>
Current Assets			
Debtors	17	6,011	347
Cash at bank & in hand	18	<u>36,352</u>	<u>22,000</u>
		42,362	22,347
Liabilities: amounts falling due within one year	19	713	734
Net Current Assets		<u><u>42,607</u></u>	<u><u>22,890</u></u>
Funds			
Unrestricted Fund Balance		40,804	- 3,852
Restricted Fund Balance		1,803	26,742
Total Charity Funds		<u><u>42,607</u></u>	<u><u>22,890</u></u>

Approved by the Trustees and signed on their behalf by:

Paul Hodgson

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

Paul N Hodgson

Apr 30, 2022

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 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 charges.

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>
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>
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>
6 Investment Income	2021	2020
	£	£
Bank Interest Received	<u>1</u>	<u>2</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>
8 Other Income	2021	2020
	£	£
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 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	-	-
	<u>1,193</u>	<u>1,842</u>

Tangible Fixed Assets

15

	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2020	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 2021	<u>30,581</u>	<u>7,169</u>	<u>498</u>	<u>38,248</u>

Depreciation

At 1 July 2020	29,613	6,861	498	36,972
Charge for the period	<u>242</u>	<u>77</u>		<u>319</u>
At 30 June 2021	<u>29,855</u>	<u>6,938</u>	<u>498</u>	<u>37,291</u>

Net book Value

At 1 July 2020	<u>969</u>	<u>308</u>	<u>- 0</u>	<u>1,277</u>
At 30 June 2021	<u>726</u>	<u>231</u>	<u>- 0</u>	<u>958</u>

Annual Depreciation Rate

	25%	25%	20%
Basis	Reducing	Reducing	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

	Day Care Provision £	Day Care Support Costs £	Administration Support Costs £	2021 Total £	2020 Total £
16 Staff Costs Analysis					
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	- 2
Business Charge Card	90
Accruals	519
Payroll Liabilities	106
Pre-Paid Income	
Total Liabilities	<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 Inflow/Outflow	Balance
		1 Jul 2020	in year	in year	in year		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	-
		<u>26,741.78</u>	<u>7,520.00</u>	<u>7,762.16</u>	<u>- 24,697.05</u>	<u>-</u>	<u>1,802.57</u>
Unrestricted							
Reserves	(iv)	30,328.34	-	-	-	-	30,328.34
Capital & Equipment Fund	(v)	6,286.73	-	-	6,286.73	-	-
Client Welfare Fund	(vi)	19,076.78	45,040.57	193.72	- 58,100.78	-	5,822.85
General Fund	(vii)	- 59,543.83	21,071.66	45,959.50	89,084.56	64,196.72	4,652.89
		<u>- 3,851.98</u>	<u>66,112.23</u>	<u>46,153.22</u>	<u>24,697.05</u>	<u>44,656.06</u>	<u>40,804.08</u>
At 30 June 2021		<u>22,889.80</u>	<u>73,632.23</u>	<u>53,915.38</u>	<u>-</u>	<u>19,716.85</u>	<u>42,606.65</u>

21

		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2020	in year	in year	in year		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	-	7,625.42
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	-	-
Total Funds		<u>22,889.80</u>	<u>73,632.23</u>	<u>53,915.38</u>	<u>-</u>	<u>19,716.85</u>	<u>42,606.65</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.
- (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, 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. 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

Created:	2022-04-30
By:	Rosalyn Hodgson (ros@bcams.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIgi39bPv5JYXkybQcSpwi0r-7cBTI4Fp

"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
By:	Rosalyn Hodgson (ros@bcams.co.uk)
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