

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

Balance Sheet as at 30th June 2023

| | Notes | 2023 | 2022 |
|---|-----------|-------------------|----------------------|
| Fixed Assets | 15 | 539 | 718 |
| Intangible Assets | | - | - |
| | | <u>539</u> | <u>718</u> |
| Current Assets | | | |
| Debtors | 17 | 3,160 | 12,300 |
| Cash at bank & in hand | 18 | <u>2,745</u> | <u>12,756</u> |
| | | 5,905 | 25,056 |
| Liabilities: amounts falling due within one year | 19 | 5,762 | 1,409 |
| | | <u>681</u> | <u>24,365</u> |
| Net Current Assets | | <u><u>681</u></u> | <u><u>24,365</u></u> |
| Funds | | | |
| Unrestricted Fund Balance | - | 3,922 | 19,762 |
| Restricted Fund Balance | | 4,603 | 4,603 |
| Total Charity Funds | | <u><u>681</u></u> | <u><u>24,365</u></u> |

Approved by the Trustees and signed on their behalf by:

Paul Hodgson
Paul Hodgson (Aug 31, 2024 23:42 GMT+1)

31/08/24

Paul Hodgson

Dated

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 |
| Bequests & 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 | 3872 | | 3,872 | 4,020 |
| Client Welfare Resources | 1413 | | 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 | <u>136</u> | <u>43</u> | | <u>180</u> |
| At 30 June 2023 | <u>30,173</u> | <u>7,039</u> | <u>498</u> | <u>37,710</u> |
| | 11.35 | 3.61 | | |
| Net book Value | | | | |
| At 1 July 2022 | <u>545</u> | <u>173</u> | <u>- 0</u> | <u>718</u> |
| At 30 June 2023 | <u>409</u> | <u>130</u> | <u>- 0</u> | <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

| | Day Care Provision | Day Care Support Costs | Administration Support Costs | 2023 Total | 2022 Total |
|--------------------------------|-----------------------|---------------------------|---------------------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| 16 Staff Costs Analysis | | | | | |
| 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 | - 31,000 | 672 |
| Capital & Equipment Fur | (v) | - 51 | - | 74 | - | - 74 | 125 |
| Client Welfare Fund | (vi) | 9,298 | 1,431 | 1,413 | 9,316 | - 9,298 | 0 |
| General Fund | (vii) | - 19,814 | 36,184 | 59,677 | 40,180 | - 16,688 | 3,126 |
| | | <u>19,762</u> | <u>37,615</u> | <u>61,163</u> | <u>136</u> | <u>- 23,684</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 | - 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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| Created: | 2024-08-31 |
| By: | Rosalyn Hodgson (ros@bcams.co.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAP_D6m8OxLE5ZKV0fcAQrUplEHQ6S9lon |

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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

| | |
|-----------------|---|
| Created: | 2024-08-12 |
| By: | Rosalyn Hodgson (ros@bcams.co.uk) |
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