



## **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.

**Paul Hodgson**

Chairman, The Hairoun Day Centre

28<sup>th</sup> 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
<b>Incoming Resources</b>					
<i>Incoming resources from generated funds</i>					
<b>Voluntary Income:</b>					
Donations	3	4,333	-	4,333	1,272
Grants	4	-	17,750	17,750	3,760
<b>Sub total voluntary Income</b>		<b>4,333</b>	<b>17,750</b>	<b>22,083</b>	<b>5,032</b>
<b>Activities for generating funds</b>					
Fundraising activities	5	325	-	325	160
		-	-	-	-
		<u>325</u>	<u>-</u>	<u>325</u>	<u>160</u>
<b>Investment income</b>	6	1	-	1	1
<b>Incoming resources from Charitable activities</b>					
Day Care Provision	7	42,482	-	42,482	36,183
		-	-	-	-
		<u>42,482</u>	<u>-</u>	<u>42,482</u>	<u>36,183</u>
<b>Other incoming resources</b>	8	-	-	-	-
<b>Total Incoming resources</b>		<u>47,141</u>	<u>17,750</u>	<u>64,891</u>	<u>41,375</u>
<b>Resources Expended</b>					
<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>
<b>Charitable Activities</b>					
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
<b>Total Resources Expended</b>		<u>50,609</u>	<u>3,445</u>	<u>54,054</u>	<u>65,060</u>
<b>Net Incoming Resources</b>		<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	-	-	-	-
<b>Balance carried forward as at 30th June 2024</b>		<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
<b>Fixed Assets</b>	<b>15</b>	2,204	539
<b>Intangible Assets</b>		-	-
		<u>2,204</u>	<u>539</u>
<b>Current Assets</b>			
Debtors	<b>17</b>	2,613	3,160
Cash at bank & in hand	<b>18</b>	9,605	2,745
		<u>12,218</u>	<u>5,905</u>
<b>Liabilities: amounts falling due within one year</b>	<b>19</b>	2,905	5,762
		<u>          </u>	<u>          </u>
<b>Net Current Assets</b>		<u><b>11,518</b></u>	<u><b>681</b></u>
<b>Funds</b>			
Unrestricted Fund Balance	-	7,591	- 3,922
Restricted Fund Balance		19,109	4,603
		<u>          </u>	<u>          </u>
<b>Total Charity Funds</b>		<u><b>11,518</b></u>	<u><b>681</b></u>

Approved by the Trustees and signed on their behalf by:

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

# 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**

<b>3 Donated Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Covid related		
General Donations	4,333	2,882
Bequeaths & Legacies	-	-
Mini-Bus Donations	-	-
	<u>4,333</u>	<u>2,882</u>
<b>4 Grant Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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>
<b>5 Fundraising Activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Food Sales	80	
Sponsored Income	-	1,049
Commission	-	-
Mini-bus hire	245	-
	<u>325</u>	<u>1,049</u>
<b>6 Investment Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank Interest Received	<u>1</u>	<u>0</u>
<b>7 Day Care Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Local Authority Clients	25,602	6,360
Self-funded Clients	16,880	32,684
	<u>42,482</u>	<u>39,044</u>
<b>8 Other Income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

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

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

<b>11</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>12 Day Care Resources</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>

<b>13 Support Costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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			
	<u>3,284</u>	<u>-</u>	<u>2,710</u>	<u>15,968</u>

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# Caribbean Elderly Hairoun Day

## Registered Charity no: 1013824

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

<b>14 Governance</b>	<b>2024</b>	<b>2023</b>		
DBS check cost				
Accounting & Payroll	2,021	2,405		
Compliance Costs				
Trustee's Expenses	-	-		
	<u>2,021</u>	<u>2,405</u>		
	<b>Tangible</b>			
<b>15</b>	<b>Motor Vehicle</b>	<b>Centre Equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
At 1 July 2023	30,581	7,169	498	38,248
Additions	-	1,800	-	1,800
	<u>30,581</u>	<u>8,969</u>	<u>498</u>	<u>40,048</u>
At 30 June 2024	<u>30,581</u>	<u>8,969</u>	<u>498</u>	<u>40,048</u>
<b>Depreciation</b>				
At 1 July 2023	30,173	7,039	498	37,710
Charge for the period	102	33		135
	<u>30,275</u>	<u>7,071</u>	<u>498</u>	<u>37,844</u>
At 30 June 2024	<u>30,275</u>	<u>7,071</u>	<u>498</u>	<u>37,844</u>
	8.51	2.71		
<b>Net book Value</b>				
At 1 July 2023	<u>409</u>	<u>130</u>	<u>- 0</u>	<u>539</u>
	<u>306</u>	<u>1,898</u>	<u>- 0</u>	<u>2,204</u>
At 30 June 2024	<u>306</u>	<u>1,898</u>	<u>- 0</u>	<u>2,204</u>
<b>Annual Depreciation Rate</b>				
Basis	<b>25% Reducing</b>	<b>25% Reducing</b>	<b>20% 5 Year</b>	
<b>15 Losses Through Depreciation</b>				
	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024 Total</b>	<b>2023 Total</b>
Depreciation	-	-	135	239

**Caribbean Elderly Hairoun Day Centre**  
**Registered Charity no: 1013824**

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

	Day Care Provision	Day Care Support Costs	Administration Support Costs	2024 Total	2023 Total
	£	£	£	£	£
<b>16 Staff Costs Analysis</b>					
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.

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

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

<b>19 Liabilities</b>	<b>£</b>
Creditors	1,420
Business Charge Card	302
Accruals	396
Payroll Liabilities	786
Pre-Paid Income	-
Other Creditors	-
<b>Total Liabilities</b>	<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 Inflow/Outflow	Balance
		1 Jul 2023	in year	in year	in year		30 Jun 2024
<b>Restricted</b>							
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
						-	
		<b>4,603</b>	<b>17,750</b>	<b>3,445</b>	<b>200</b>	<b>14,505</b>	<b>19,109</b>
<b>Unrestricted</b>							
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
		<b>-3,922</b>	<b>47,140</b>	<b>50,609</b>	<b>-200</b>	<b>-3,669</b>	<b>-7,591</b>
<b>At 30 June 2023</b>		<b>681</b>	<b>64,890</b>	<b>54,053</b>	<b>-</b>	<b>10,837</b>	<b>11,518</b>

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		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		1 Jul 2023	in year	in year	in year		30 Jun 2024
<b>Fund Balances (2)</b>							
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
<b>Total Funds</b>		<b>681</b>	<b>64,890</b>	<b>54,053</b>	<b>0</b>	<b>10,837</b>	<b>11,518</b>

**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

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-  Document created by Rosalyn Hodgson (ros@bcams.co.uk)  
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2025-03-28 - 16:36:45 GMT- IP address: 87.254.0.181
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## **Independent examiner's report to the trustees of the Caribbean Elderly Hairoun Day Centre**

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I report on the accounts of the Trust for the year ended Caribbean Elderly Hairoun Day Centre **for the year ended 30<sup>th</sup> 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)
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Transaction ID:	CBJCHBCAABAA_DI4qSRA0Qd-835wRZsPVfsK5XGXJrJM

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