



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	-	-	-	-
Total Incoming resources		<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		<u>61,862</u>	<u>13,698</u>	<u>75,560</u>	<u>54,054</u>
Net Incoming Resources		<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		<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		-	-
		<u>1,653</u>	<u>2,204</u>
Current Assets			
Debtors	17	10,311	2,613
Cash at bank & in hand	18	<u>3,462</u>	<u>9,605</u>
		13,773	12,218
Liabilities: amounts falling due within one year	19	5,190	2,905
		<u> </u>	<u> </u>
Net Current Assets		<u>10,236</u>	<u>11,518</u>
Funds			
Unrestricted Fund Balance		7,596	- 7,591
Restricted Fund Balance		2,641	19,109
		<u> </u>	<u> </u>
Total Charity Funds		<u>10,236</u>	<u>11,518</u>

Approved by the Trustees and signed on their behalf by:

Paul Hodgson
Paul Hodgson (Apr 30, 2026 13:21:25 GMT+1)

30/04/26

Paul Hodgson

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 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 2025

3 Donated Income	2025	2024
	£	£
Regular Donations	470	
General Donations	2,568	4,333
Bequeaths & 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	28	-
	<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
Registered Charity no: 1013824

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	-	-		
	<u>2,173</u>	<u>2,021</u>		
	Tangible			
15	Motor Vehicle	Centre Equipment	Computer Equipment	Total
At 1 July 2024	30,581	8,969	498	38,248
Additions	-		-	-
	<u>30,581</u>	<u>8,969</u>	<u>498</u>	<u>38,248</u>
At 30 June 2025	<u>30,581</u>	<u>8,969</u>	<u>498</u>	<u>38,248</u>
Depreciation				
At 1 July 2024	30,275	7,071	498	37,710
Charge for the period	77	474		551
	<u>30,352</u>	<u>7,546</u>	<u>498</u>	<u>38,261</u>
At 30 June 2025	<u>30,352</u>	<u>7,546</u>	<u>498</u>	<u>38,261</u>
	6.38	39.53		
Net book Value				
At 1 July 2024	<u>306</u>	<u>1,898</u>	<u>-</u>	<u>2,204</u>
	<u>230</u>	<u>1,423</u>	<u>-</u>	<u>1,653</u>
At 30 June 2025	<u>230</u>	<u>1,423</u>	<u>-</u>	<u>1,653</u>
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

Registered Charity no: 1013824

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

	Day Care Provision	Day Care Support Costs	Administration Support Costs	2025 Total	2024 Total
	£	£	£	£	£
16 Staff Costs Analysis					
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
Registered Charity no: 1013824

**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	-	16,576	632
						-	
		19,109	14,230	13,698	-	16,468	2,641
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
		(7,591)	60,049	61,862	17,000	15,187	7,596
At 30 June 2025		11,518	74,279	75,560	-	1,281	10,236

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		Balance	Income	Expenditure	Transfers	Net Inflow/Outflow	Balance
		45,474	in year	in year	in year		30 Jun 2025
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		11,518	74,279	75,560	0	-1,281	10,236

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 level. 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:	CBJCHBCAABAA1xNJ2ZzKmgQ1XYV56kzW88EMzZRJler

"Independent examiner 2025" History

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