

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales · Charity number 219715

Details

Other names	AGE CONCERN LETCHWORTH, HOWARD GARDEN SOCIAL CENTRE, THE LETCHWORTH OLD PEOPLE'S WELFARE ASSOCIATION (AGE CONCERN), THE LETCHWORTH OLD PEOPLE'S WELFARE COMMITTEE
Status	Registered
Legal form	Other
Registered	1963-05-27
Register	View on the Charity Commission register

Contact

Address	Howard Garden Social Centre Norton Way South Letchworth SG6 1SU
Phone	01462682524
Email	howard.gardens@btconnect.com

Activities

Objects: TO PROVIDE WELFARE FACILITIES FOR PERSONS AGED FIFTY YEARS AND OVER RESIDENT IN LETCHWORTH, ALSO TO PROVIDE EDUCATIONAL, PHYSICAL AND MENTAL RECREATION AND TO PURSUE ANY OBJECT WHICH IS CONSIDERED OF BENEFIT TO THE ELDERLY RESIDENTS WITHIN THE NORTH HERTFORDSHIRE DISTRICT AUTHORITY AREA.

Activities: The Object of the Charity is to provide social activities for elderly people, there are no restriction on the activities of the charity.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Recreation
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NORTH HERTFORDSHIRE DISTRICT AUTHORITY AREA
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£91,457	£104,974	-	-
2024-03-31	£63,104	£63,493	-	-
2023-03-31	£60,377	£55,938	-	-
2022-03-31	£35,080	£43,940	-	-
2021-03-31	£43,605	£41,819	-	-

Trustees

Name	Role	Appointed
Hilary Jane Kemp		2021-09-27
Jaskaran Johal		2022-10-10
MICHAEL MUIR		2023-12-11

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales - Charity number 219715

Accounts

Trustee Annual Report 2025

The Howard Garden Social and Day Care Centre is constituted by a deed adopted in March 1977, amended in March 1983, March 1995, March 1999, October 2006 and September 2021.

The registered number of the Charity is 219715 and the registered address is Howard Garden Social and Day Care Centre, Norton Way South, Letchworth Garden City, Hertfordshire SG6 1SU.

The executive trustees for the year ended 31st March 2025 were: Hilary Kemp, Jaskaran Johal and Micheal Muir.

The main agents of the Charity are CAF Bank Ltd and an Independent Examiner.

Objectives and Activities

The objective of the Charity is to provide day care and other social activities for older people in the Letchworth area. There are no restrictions on the activities of the Charity.

Achievements and Performance

Over the past year, Howard Garden Social Centre has made significant progress in enhancing both its infrastructure and the quality of services offered to our community. With a strong focus on sustainability, safety, and community engagement, we have invested in key areas that have strengthened our operations and enriched the experience for members.

Facilities and Infrastructure Improvements

Thanks to generous funding from North Herts District Council and the Letchworth Heritage Foundation, we have carried out several major improvements to our premises:

- **Boiler and Heating System Upgrade:** A new heating system has been installed throughout the Centre, allowing for improved temperature control, greater energy efficiency, and anticipated cost savings over time.
- **Back Hall Refurbishment:** The Back Hall has been fully refurbished into a more welcoming, functional, and accessible space, better suited for community activities.
- **Fire Alarm System Installation:** A new fire alarm system has been implemented to meet current safety standards and provide greater protection for all building users.
- **Kitchen Improvements:** Essential upgrades were completed in the kitchen area to support safe and efficient meal preparation.

Service Development and Operational Improvements

Over the past year, we have significantly invested in the development of our daily Lunch and Social Club, as well as our overall operations. We welcomed two new part-time staff members: Amanda Burns (Administrator) and Leigh-Ann Pearce (Centre Manager), both of whom have played a vital role in improving our services. Key developments include:

- **Enhanced Lunch Club Operations:** We introduced improved structure and coordination, including better menu planning, increased volunteer support, and more engaging activities for participants—resulting in higher attendance and overall satisfaction.
- **Staff Training and Development:** Ongoing investment in staff training has equipped our team with the knowledge and tools to deliver compassionate, high-quality care and support.

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2025

- **Technology and Systems Upgrade:** New administrative software has improved efficiency, strengthened data governance, and provided better access to information to support members' wellbeing.
- **Improved Online Presence:** We launched a new website and established active social media channels to better connect with the community and promote our activities.
- **Community Events:** We hosted a wide range of events for members and the local community, including a Christmas Fair, Spring Fair, and Mindfulness Walks, reinforcing our commitment to social connection and wellbeing.

Looking Ahead

This year's investments reflect our ongoing commitment to providing a safe, welcoming, and well-resourced environment for older adults and the wider community. As we look to the future, we remain focused on:

- Continuing to improve and maintain our facilities.
- Strengthening financial sustainability by pursuing new funding opportunities and partnerships.
- Expanding our reach by promoting our social clubs and hiring out our facilities.
- Recruiting new board members to bring fresh perspectives and help guide the Centre into its next phase of development.

Financial Review

The attached financial statements show the financial situation as at 31st March 2025. This report was approved by the trustees on 7 July 2025 and signed on their behalf by:



Hilary Kemp & Jassi Johal

Independent Examiner's Report to the Trustees

Accounts for the financial year

Respective responsibilities of trustees and examiners

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) as amended by section 28 of the Charities Act 2006) and that only an independent examination is required.

It is my responsibility to:

- 1: Examine the accounts (under section 43 of the Act, as amended).
- 2: To follow procedures specified in the General Directions given by the Charity
- 3: To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not include all the evidence that would be examined in an audit and, consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect the accounts do not meet the requirement to ensure that:

Proper accounting records are kept (in accordance with section 41 of the Act). Accounts are prepared which agree with the accounting records and comply with the requirements of the Act: or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Sparshott FCCA

5th August 2025

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2025

Statement on Financial Activities for Year

	Total Year end 31/3/25	Total Year end 31/3/24
Incoming Resources		
Subscriptions	1,333	1,388
Donations	3,673	2,100
Grants	58,706	31,650
Activities	20,289	21,896
Hire of Facilities	7,338	5,920
Interest	119	152
Total	91,457	63,104
Resources Expended		
Salaries	48,598	30,545
Purchases	7,010	9,604
Office Costs	6,029	6,104
Utilities	6,132	8,397
Repairs & Maintenance	34,738	8,062
Other Expenses	2,467	805
Total	104,974	63,518
Net Operating Surplus/Deficit	-13,517	-413
Depreciation	14,064	14,234
Total Surplus/ Deficit	-27,581	-14,648
Fund Balances brought fwd	128,083	142,731
Surplus/Deficit	-27,581	-14,648
Fund Balances carried fwd	100,502	128,083

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2025

Balance Sheet	31/03/2025	31/03/2024
Fixed Assets		
Buildings & Equipment	423,998	423,998
Depreciation	369,934	355,870
Total	54,064	68,128
Current Assets		
Bank Account	11,236	19,126
Building Fund	38,043	43,017
Cash in Hand	346	1,059
Debtors	2,395	1,555
Prepayments	305	277
Total	52,326	65,034
Current Liabilities		
Creditors	5,888	5,079
Total	5,888	5,079
Net Current Assets	46,438	59,955
Net Assets	100,502	128,083
Represented by		
Building, Equipment & General Funds	100,502	128,083
Total Accumulated Funds	100,502	128,083

The notes in Account Policies are an integral part of these financial statements

Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with accounting standards and the statement of Recommended Practice of Accounting by Charities (Revised 2005).

Tangible Fixed Assets and Depreciation

The activities of the centre are carried on from leasehold property on a lease which expires on 24th September 2029. The original property has been included in the accounts at the insurance valuation and depreciation is charged on that valuation so as to write off the asset over the remaining term of the lease on a straight-line basis.

Stock

Stock is valued at cost from suppliers on a first in first out basis.

Staff Costs	2025	2024
Total costs of staff salaries and NI was	48,598	30,545
The average number of employees was	4	3

Creditors	2025	2024
Grants spanning across financial years	2,681	1,026
Paye & NI	2,322	0

Movement in Reserves	B/F	Mvmt	C/F
Building & Equipment	68,128	(14,064)	54,064
General Reserves	16,937	(8,542)	8,395
Building Fund reserves	43,017	(4,974)	38,043
Total	128,083	(27,581)	100,502

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales - Charity number 219715

Accounts

Trustee report

The Howard Garden Social and Day Care Centre is constituted by a deed adopted in March 1977, amended in March 1983, March 1995, March 1999, October 2006 and September 2021.

The registered number of the Charity is 219715 and the registered address is Howard Garden Social and Day Care Centre, Norton Way South, Letchworth Garden City, Hertfordshire SG6 1SU.

The executive trustees for the year ended 31st March 2024 were: Hilary Kemp, Jaskaran Johal and Micheal Muir.

The main agents of the Charity are CAF Bank Ltd and an Independent Examiner.

Objectives and Activities

The objective of the Charity is to provide day care and other social activities for older people in the Letchworth area. There are no restrictions on the activities of the Charity.

Achievements and Performance

We have continued to see a significant increase in Lunch Club attendance compared to last year. We have been able to provide a range of regular and one-off activities for our members, which include: seated exercise, arts & craft, dancing, music & entertainment. We were able to hold a very successful Christmas and Easter Fair.

This year was significantly impacted by an increase in our utility bills, as we moved off our fixed price energy contract. We were able to absorb this cost due to increased revenue from our lunch club, increased income from hirers and additional funding support and managed to maintain our daily fee at £5. Unfortunately, we are expecting costs to continue to rise, and from the 1st April the daily lunch fee was increased to £6.

The aim for the coming year is to secure additional funding to help improve and upgrade the Centre, which includes the heating system, fire alarm system, and other essential maintenance and refurbishment required around the Centre. This work is needed to improve our energy efficiency, upgrade outdated systems and to make the building more appealing to new hirers and members. We hope these improvements will make the Charity and the Centre more sustainable and benefit more individuals in the local community.

Financial Review

The attached financial statements show the financial situation as at 31st March 2024.

This report was approved by the trustees on 14 October 2024 and signed on their behalf by:



Hilary Kemp, Jassi Johal & Michael Muir

Independent Examiner's Report to the Trustees

Accounts for the financial year

Respective responsibilities of trustees and examiners

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) as amended by section 28 of the Charities Act 2006) and that only an independent examination is required.

It is my responsibility to:

- 1: Examine the accounts (under section 43 of the Act, as amended).
- 2: To follow procedures specified in the General Directions given by the Charity
- 3: To state whether particular matters have come to my attention.

Basis of independent examiner's statement

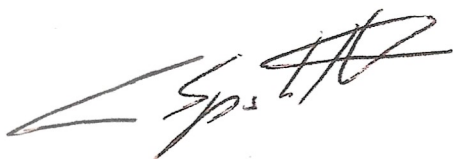
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not include all the evidence that would be examined in an audit and, consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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Which gives me reasonable cause to believe that, in any material respect the accounts do not meet the requirement to ensure that:

Proper accounting records are kept (in accordance with section 41 of the Act). Accounts are prepared which agree with the accounting records and comply with the requirements of the Act: or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Sparshott FCCA

19th April 2024

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2024

Statement on Financial Activities	Total Year end 31/3/24	Total Year end 31/3/23
Incoming Resources		
Subscriptions	1,388	1,225
Donations	2,100	1,388
Grants	31,650	36,858
Activities	21,896	17,122
Hire of Facilities	5,920	3,671
Interest	152	112
Total	63,104	60,377
Resources Expended		
Salaries	30,545	25,908
Purchases	9,604	8,444
Other Expenses	23,344	21,587
Total	63,493	55,938
Net Operating Surplus/Deficit	-389	4,439
Depreciation	14,234	14,841
Total Surplus/ Deficit	-14,623	-10,402
Fund Balances brought fwd	142,731	153,133
Surplus/Deficit	-14,623	-10,402
Fund Balances carried fwd	128,107	142,731

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2024

Balance Sheet	31/03/2024	31/03/2023
Fixed Assets		
Tangible Assets	68,128	82,363
Current Assets		
Stocks	0	0
Bank Current Accounts	19,126	27,722
Building Fund Account	43,017	42,991
Cash in Hand	1,028	157
Debtors	1,586	2,051
Prepayments	277	989
Total	65,034	73,910
Current Liabilities		
Creditors	5,079	13,805
Paye & NI	0	-263
Total	5,079	13,542
Net Current Assets	59,955	60,368
Net Assets	128,083	142,731
Represented by		
Building, Equipment and General Funds	128,083	142,731
Total Accumulated Funds	128,083	142,731

The notes in Account Policies are an integral part of these financial statements

Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with accounting standards and the statement of Recommended Practice of Accounting by Charities (Revised 2005).

Tangible Fixed Assets and Depreciation

The activities of the centre are carried on from leasehold property on a lease which expires on 24th September 2029. The original property has been included in the accounts at the insurance valuation and depreciation is charged on that valuation so as to write off the asset over the remaining term of the lease on a straight-line basis.

Stock

Stock is valued at cost from suppliers on a first in first out basis.

Staff Costs	2024	2023
Total costs of staff salaries and NI was	30,545	24,282
The average number of employees was	3	3

Tangible Fixed Assets	Building and Equipment	
Cost b/f		423,047
Additions	951	423,998
Depreciation b/f	341,636	
Charge for year	14,234	355,870
Net Book value at 31st March		68,128

Creditors	2024	2023
Grants spanning across financial years	1,026	9,411
Paye & NI	0	-263
(negative figure: funds owed by HMRC due to March tax code change)		

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales - Charity number 219715

Accounts

Trustee report

The Howard Garden Social and Day Care Centre is constituted by a deed adopted in March 1977, amended in March 1983, March 1995, March 1999, October 2006 and September 2021.

The registered number of the Charity is 219715 and the registered address is Howard Garden Social and Day Care Centre, Norton Way South, Letchworth Garden City, Hertfordshire SG6 1SU.

The executive trustees for the year ended 31st March 2023 were: Paul Ross (Chair), Hilary Kemp (Secretary) and Jaskaran Johal (Treasurer).

The main agents of the Charity are CAF Bank Ltd and an Independent Examiner.

Objectives and Activities

The objective of the Charity is to provide day care and other social activities for older people in the Letchworth area. There are no restrictions on the activities of the Charity.

Achievements and Performance

We have seen a significant increase in Lunch Club attendance and membership this year. Thanks to additional funding, we have been able to provide a range of regular and one-off activities for our members, which include: seated exercise, arts & craft, dancing, music & entertainment. We were able to hold a Christmas and Spring Fair this year which were very successful.

Although inflation rates have been at a record high in recent years, we have been determined to continue to support our members by not increased the cost of our Lunch club this year. This has been achieved through cost saving, better use of food banks and additional funding support. We were not significantly impacted by the spike in gas prices during the year, as we had been tied into a 3-year fixed contract. This contract expired in March 2023, so there will be a significant increase in our utilities costs next year.

There has been an increase in hire income compared to last year, however rental income has still not returned to levels pre-Covid, with many social clubs and community groups not returning to the Centre.

The aim for the coming year is to continue to promote the Centre and to encourage community groups to utilise these facilities outside the usual operating hours and increase rental income. Howard Garden Social Centre will be celebrating its 70th Anniversary in September 2023, which we hope to use as an opportunity to increase the awareness of our Centre amongst the local community.

Financial Review

The attached financial statements show the financial situation as at 31st March 2023. This report was approved by the trustees on 25th September 2023 and signed on their behalf by:



Paul Ross (Chair)

Independent Examiner's Report to the Trustees

Accounts for the financial year

Respective responsibilities of trustees and examiners

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) as amended by section 28 of the Charities Act 2006) and that only an independent examination is required.

It is my responsibility to:

- 1: Examine the accounts (under section 43 of the Act, as amended).
- 2: To follow procedures specified in the General Directions given by the Charity
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Basis of independent examiner's statement

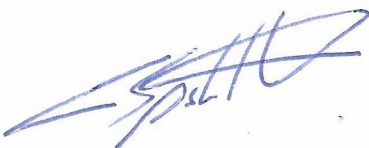
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Independent Examiner's Statement

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Which gives me reasonable cause to believe that, in any material respect the accounts do not meet the requirement to ensure that:

Proper accounting records are kept (in accordance with section 41 of the Act). Accounts are prepared which agree with the accounting records and comply with the requirements of the Act: or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Sparshott FCCA

2nd June 2023

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2023

**Statement on Financial
Activities for Year**

	Total	Total
	Year end 31/3/23	Year 31/3/22
Incoming Resources		
Subscriptions	1,225	750
Donations	1,388	1,675
Grants	36,858	19,526
Activities	17,122	11,741
Hire of Facilities	3,671	1,388
Interest	112	0
Total	60,377	35,080
Resources Expended		
Salaries	24,282	16,097
Purchases	8,444	3,576
Other Expenses	23,212	24,267
Total	55,938	43,940
Net Operating Surplus/Deficit	4,439	-8,860
Depreciation	14,841	14,062
Total Surplus/ Deficit	-10,402	-22,922
Fund Balances brought fwd	153,132	176,054
Surplus/Deficit	-10,402	-22,922
Fund Balances carried fwd	142,731	153,132

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2023

Balance Sheet	31/03/2023	31/03/2022
Fixed Assets		
Tangible Assets	82,363	96,252
Current Assets		
Stocks	0	50
Bank Current Accounts	27,722	16,117
Building Fund Account	42,991	43,557
Cash in Hand	157	268
Debtors	2,051	1,186
Prepayments	989	853
Total	73,910	62,031
Current Liabilities		
Creditors	13,805	5,128
Paye & NI	-263	22
Total	13,542	5,151
Net Current Assets	60,368	56,880
Net Assets	142,731	153,133
Represented by		
Building, Equipment and General Funds	142,731	153,133
Total Accumulated Funds	142,731	153,133

The notes in Account Policies are an integral part of these financial statements

Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with accounting standards and the statement of Recommended Practice of Accounting by Charities (Revised 2005).

Tangible Fixed Assets and Depreciation

The activities of the centre are carried on from leasehold property on a lease which expires on 24th September 2029. The original property has been included in the accounts at the insurance valuation and depreciation is charged on that valuation so as to write off the asset over the remaining term of the lease on a straight-line basis.

Stock

Stock is valued at cost from suppliers on a first in first out basis.

Staff Costs	2023	2022
Total costs of staff salaries and NI was	24,282	16,097
The average number of employees was	3	3

Tangible Fixed Assets	Building and Equipment	
Cost b/f		423,047
Additions	951	423,998
Depreciation b/f	326,795	
Charge for year	14,841	341,636
Net Book value at 31st March		82,362

Creditors	2023	2022
Grants spanning across financial years	9,411	4,912
Paye & NI	-263	22

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales - Charity number 219715

Accounts

Trustee report

The Howard Garden Social and Day Care Centre (formerly Howard Garden Social Centre (Age Concern, Letchworth) is constituted by a deed adopted in March 1977, amended in March 1983, March 1995, March 1999, October 2006 and September 2021.

The registered number of the Charity is 219715 and the registered address is Howard Garden Social and Day Care Centre, Norton Way South, Letchworth Garden City, Hertfordshire SG6 1SU.

The executive trustees for the year ended 31st March 2022 were: Ruth Paterson (Chair), Paul Ross (Vice Chair), Hilary Kemp (Secretary) and Janette Kirkham (Treasurer)

The main agents of the Charity are CAF Bank Ltd and an Independent Examiner.

Objectives and Activities

The objective of the Charity is to provide day care and other social activities for older people in the Letchworth area. There are no restrictions on the activities of the Charity.

Achievements and Performance

The post Covid 19 rebuilding phase that was described in last year's report has progressed leaving the charity in a healthier and more proactive state. The Lunch club has been operating on a more regular basis and has opened for an additional day. With Covid restrictions eased this year we have been able to reintroduce more engaging activities, such as; seated exercise, arts & craft, dancing, music & entertainment.

We were able to hold a Christmas and Spring Fair this year which were very successful. Hire income has not returned as we would have wished as many social clubs and community groups that stopped during Covid have not re-established. Membership has increased compared to last year but not yet to levels prior to Covid 19.

This year's deficit has increased which we see as a temporary situation due to the additional challenges brought by Covid and the reduced availability of Covid recovery grants.

The aim for the coming year is to build on the foundation we have established this year and work to expand our services and reach more members of the community, particularly those impacted by Covid.

Financial Review

The attached financial statements show the financial situation as at 31st March 2021.

This report was approved by the trustees on 12th September 2022 and signed on their behalf by:



Paul Ross (Chair)

Independent Examiner's Report to the Trustees

Accounts for the financial year

Respective responsibilities of trustees and examiners

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) as amended by section 28 of the Charities Act 2006) and that only an independent examination is required.

It is my responsibility to:

- 1: Examine the accounts (under section 43 of the Act, as amended).
- 2: To follow procedures specified in the General Directions given by the Charity
- 3: To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not include all the evidence that would be examined in an audit and, consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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Which gives me reasonable cause to believe that, in any material respect the accounts do not meet the requirement to ensure that:

Proper accounting records are kept (in accordance with section 41 of the Act). Accounts are prepared which agree with the accounting records and comply with the requirements of the Act: or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Sparshott FCCA

19th May 2022

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2022

Statement on Financial Activities for Year	Total Year end 31/3/22	Total Year 31/3/21
Incoming Resources		
Subscriptions	750	520
Donations	1,675	1,395
Grants	19,526	35,583
Activities	11,741	5,997
Hire of Facilities	1,388	110
Total	35,080	43,605
Resources Expended		
Salaries	16,097	20,862
Purchases	3,576	7,061
Other Expenses	24,267	13,895
Total	43,940	41,819
Net Operating Surplus/Deficit	(8,860)	1,786
Depreciation	14,062	14,062
Total Surplus/ Deficit	(22,922)	(12,276)
Fund Balances brought fwd	176,054	188,330
Surplus/Deficit	(22,922)	(12,276)
Fund Balances carried fwd	153,132	176,054
Balance Sheet	31/03/2022	31/03/2021
Fixed Assets		
Tangible Assets	96,252	110,314
Current Assets		
Stocks	50	188
Bank Current Accounts	16,117	31,123
Building Fund Account	43,556	46,788
Cash in Hand	268	499
Debtors	1,186	330
Prepayments	853	0
Total	62,030	78,927
Current Liabilities		
Creditors	5,128	13,187
Paye & Ni	22	0
Total	5,150	13,187
Net Current Assets	56,880	65,740
Net Assets	153,132	176,054
Represented by		
Building, Equipment and General Funds	153,132	176,054
Total Accumulated Funds	153,132	176,054

The notes in Account Policies are an integral part of these financial statements

Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with accounting standards and the statement of Recommended Practice of Accounting by Charities (Revised 2005).

Tangible Fixed Assets and Depreciation

The activities of the centre are carried on from leasehold property on a lease which expires on 24th September 2029. The original property has been included in the accounts at the insurance valuation and depreciation is charged on that valuation so as to write off the asset over the remaining term of the lease on a straight line basis.

Stock

Stock is valued at cost from suppliers on a first in first out basis.

Staff Costs	2022	2021
Total costs of staff salaries and NI was	16,097	20,862
The average number of employees was	3	4

Tangible Fixed Assets	Building and Equipment	
Cost b/f		423,047
Additions	0	
Depreciation b/f	312,733	
Charge for year	14,062	326,795
Net Book value at 31st March		96,252

Creditors	2021	2021
Grants spanning across financial years	4,912	13,187
Paye & NI	22	0

HOWARD GARDEN SOCIAL AND DAY CARE CENTRE

England & Wales - Charity number 219715

Accounts

Trustee report

The Howard Garden Social and Day Care Centre (formerly Howard Garden Social Centre (Age Concern, Letchworth) is constituted by a deed adopted on 10th March 1977, amended in March 1983, March 1995, March 1999 and October 2006.

The registered number of the Charity is 219715 and the registered address is Howard Garden Social and Day Care Centre, Norton Way South, Letchworth Garden City, Hertfordshire SG6 1SU.

The executive trustees as at the year ended 31st March 2021 were Janet Smith (President), Paul Ross (Chairman), Sam Thakur (Vice Chairman) and Peter Rice.

The main agents of the Charity are CAF Bank Ltd, Barclays Bank PLC and an Independent Examiner.

Objectives and Activities

The objective of the Charity is to provide day care and other social activities for older people in the Letchworth area.

Achievements and Performance

It has been a difficult year with Covid 19 pandemic and the restrictions it has placed on the Centre. There were 2 prolonged periods of closure due to lockdown restrictions (23 Mar to 30 Aug, 9 Nov to 30 Nov) and we have not been able to hire rooms out or invite clubs/activity groups into the Centre at all during the year.

The loss of income from not being able to carry out normal activities has severely affected the Centre and we are grateful to the various bodies who have given grants over the year. Without the support of these organisation the Howard Garden Social Centre would not have remained open.

During periods of closure, we operated an outreach service for our client base to support them through the difficult times. When the centre was able to re-open we ran a lunch club on a smaller scale following the guidance set by local authority and to meet the social distancing restrictions in place.

It has been a challenging year for our organisation with some trustees retiring during the year, however the joint effort from new and existing volunteers and staff mean we are now in a position to rebuild and gradually expand our services as lockdown restrictions ease.

Financial Review

The attached financial statements show the financial situation as at 31st March 2021.

This report was approved by the trustees on 16th August 2021 and signed on their behalf by:

A handwritten signature in blue ink, appearing to be 'Paul Ross', written over a large, loopy scribble.

Paul Ross (Chairman)

Independent Examiner's Report to the Trustees

Accounts for the financial year

Respective responsibilities of trustees and examiners

The Charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act) as amended by section 28 of the Charities Act 2006) and that only an independent examination is required.

It is my responsibility to:

- 1: Examine the accounts (under section 43 of the Act, as amended).
- 2: To follow procedures specified in the General Directions given by the Charity
- 3: To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not include all the evidence that would be examined in an audit and, consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect the accounts do not meet the requirement to ensure that:

Proper accounting records are kept (in accordance with section 41 of the Act). Accounts are prepared which agree with the accounting records and comply with the requirements of the Act: or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Sparshott FCCA

17 May 2021

Howard Garden Social and Day Care Centre
Annual Report for the year ending 31st March 2021

Statement on Financial Activities for Year	Total Year end 31/3/21	Total Year 31/3/20
Incoming Resources		
Subscriptions	520	1,800
Donations	1,395	2,175
Grants	35,583	9,600
Activities	5,997	32,400
Hire of Facilities	110	8,045
Total	43,605	54,020
Resources Expended		
Salaries	20,862	30,513
Purchases	7,061	7,381
Other Expenses	13,895	16,856
Total	41,819	54,750
Net Operating Surplus/Deficit	1,786	(730)
Depreciation	14,062	14,062
Total Surplus/ Deficit	(12,276)	(14,792)
Fund Balances brought fwd	188,330	203,122
Surplus/Deficit	(12,276)	(14,792)
Fund Balances carried fwd	176,054	188,330
Balance Sheet	31/03/2021	31/03/2021
Fixed Assets		
Tangible Assets	110,314	124,376
Current Assets		
Stocks	188	838
Bank Current Accounts	31,123	18,323
Building Fund Account	46,788	44,677
Cash in Hand	499	150
Debtors	330	0
Total	78,927	63,988
Current Liabilities		
Creditors	13,187	0
Paye & Ni	0	34
Total	13,187	34
Net Current Assets	65,740	63,954
Net Assets	176,054	188,330
Represented by		
Building, Equipment and General Funds	176,054	188,330
Total Accumulated Funds	176,054	188,330

The notes in Account Policies are an integral part of these financial statements

Accounting Policies

Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with accounting standards and the statement of Recommended Practice of Accounting by Charities (Revised 2005).

Tangible Fixed Assets and Depreciation

The activities of the centre are carried on from leasehold property on a lease which expires on 24th September 2029. The original property has been included in the accounts at the insurance valuation and depreciation is charged on that valuation so as to write off the asset over the remaining term of the lease on a straight line basis.

Stock

Stock is valued at cost from suppliers on a first in first out basis.

Staff Costs	2021	2020
Total costs of staff salaries and NI was	20,862	30,513
The average number of employees was	4	4

Tangible Fixed Assets	Building and Equipment	
Cost b/f		423,047
Additions		0
Depreciation b/f	298,671	
Charge for year	14,062	312,733
Net Book value at 31st March		110,314

Creditors	2021	2020
Grants spanning across financial years	13,187	0
Paye & NI	0	34