

### **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 12<sup>th</sup> 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**

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

19<sup>th</sup> 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
<b>Incoming Resources</b>		
Subscriptions	750	520
Donations	1,675	1,395
Grants	19,526	35,583
Activities	11,741	5,997
Hire of Facilities	1,388	110
<b>Total</b>	<b>35,080</b>	<b>43,605</b>
<b>Resources Expended</b>		
Salaries	16,097	20,862
Purchases	3,576	7,061
Other Expenses	24,267	13,895
<b>Total</b>	<b>43,940</b>	<b>41,819</b>
<b>Net Operating Surplus/Deficit</b>	<b>(8,860)</b>	1,786
Depreciation	14,062	14,062
<b>Total Surplus/ Deficit</b>	<b>(22,922)</b>	<b>(12,276)</b>
Fund Balances brought fwd	176,054	188,330
Surplus/Deficit	(22,922)	(12,276)
<b>Fund Balances carried fwd</b>	<b>153,132</b>	<b>176,054</b>
<b>Balance Sheet</b>	<b>31/03/2022</b>	<b>31/03/2021</b>
<b>Fixed Assets</b>		
Tangible Assets	96,252	110,314
<b>Current Assets</b>		
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
<b>Total</b>	<b>62,030</b>	<b>78,927</b>
<b>Current Liabilities</b>		
Creditors	5,128	13,187
Paye & Ni	22	0
<b>Total</b>	<b>5,150</b>	<b>13,187</b>
<b>Net Current Assets</b>	56,880	65,740
<b>Net Assets</b>	<b>153,132</b>	<b>176,054</b>
<b>Represented by</b>		
Building, Equipment and General Funds	153,132	176,054
<b>Total Accumulated Funds</b>	<b>153,132</b>	<b>176,054</b>

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.

<b>Staff Costs</b>	<b>2022</b>	<b>2021</b>
Total costs of staff salaries and NI was	16,097	20,862
The average number of employees was	3	4
<b>Tangible Fixed Assets</b>	<b>Building and Equipment</b>	
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
<b>Creditors</b>	<b>2021</b>	<b>2021</b>
Grants spanning across financial years	4,912	13,187
Paye & NI	22	0