

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
- 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

2nd June 2023

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**Statement on Financial
Activities for Year**

| | Total Year end 31/3/23 | Total 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 |
|--|---------|---------|

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| 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

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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 |