

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 This work is needed to improve our energy efficiency, upgrade outdated systems and to make the building more appealing to new hirers and members.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

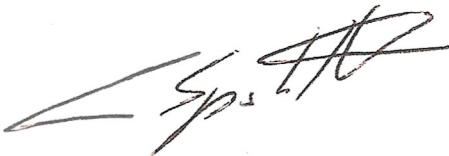
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures 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

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

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

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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)		