

HATFIELD & DISTRICT AGE CONCERN FRIENDSHIP HOUSE

Independent Examiner's Report to the Trustees

Year ended 31 March 2025

I report to the Trustees on the accounts of the Trust (Charity number 246689) for the year ended 31 March 2025, which are set out on pages 4 to 6.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Kelly Stevens ACA
Chartered Accountant

Date: 28/1/26.

8 Stephenson Drive
Bishops Stortford
Hertfordshire
CM23 2YU

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

**Wellfield Close
Hatfield
Hertfordshire
AL10 0BU**

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31 MARCH 2024**

MANAGEMENT COMMITTEE

Chairman	Mr S P Russell	Paddock Hill House Sacombe Green Sacombe Herts SG12 0JH
Hon Treasurer	Mrs L Knox	28 Puddingstone Drive St Albans Herts AL4 0GY
Bankers	HSBC Howardsgate Welwyn Garden City Herts AL8 6BH	
Registered Office	Friendship House Wellfield Close Hatfield Herts AL10 0BU	

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

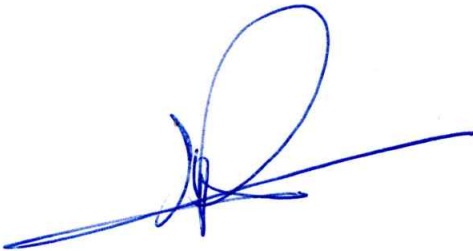
CHAIRMAN'S REPORT 2025

During the year to 31 March 2025 the Friendship House Centre continued to be operated and maintained by Herts Independent Living Service providing many of the services that were previously provided by the charity at the Centre.

A substantial legacy was left to the charity this year.

Negotiations with Welwyn Hatfield Borough Council for the formal transfer of our lease to Herts Independent Living Service have continued to be difficult.

We remain very grateful to Herts Independent Living Service for their support in enabling the Centre to continue to benefit the elderly of the Welwyn Hatfield area.



**S P Russell
Chairman**

HATFIELD & DISTRICT AGE CONCERN FRIENDSHIP HOUSE

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements for the year ended 31 March 2025. They have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

TRUSTEES

The Trustee of the Charity during this period was
S P Russell

New trustees are recruited and appointed by the existing trustees. Trustee job descriptions are circulated in advance of the Annual General Meeting at which Trustees are elected.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is governed under a constitution revised in April 2002 and approved by the Charity Commission. The Charity's objective is to promote the health and welfare of the elderly within the previous Rural District of Hatfield in any manner which now or hereafter may be deemed by law to be charitable.

Risk Assessment

The Trustees have considered the risks to which Friendship House is exposed and consider that these will be mitigated by:

- Maintaining a trustee body with experience and skills appropriate for the organisation and supervision of the activities of Friendship House.
- Ensuring financial systems are suitable to ensure funds received are properly secured, spent and recorded and comply with the Statement of Recommended Practice.

Statement of Responsibility of the Management Committee Acting as Trustee

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

HATFIELD & DISTRICT AGE CONCERN FRIENDSHIP HOUSE

REPORT OF THE TRUSTEES continued

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES AND ACTIVITIES

Friendship House is a Leisure Centre serving the elderly in the Hatfield area with the view of providing comfortable surroundings for socialising, morning coffee/tea and subsidised lunches five days a week with other facilities and activities to support their independence with the community.

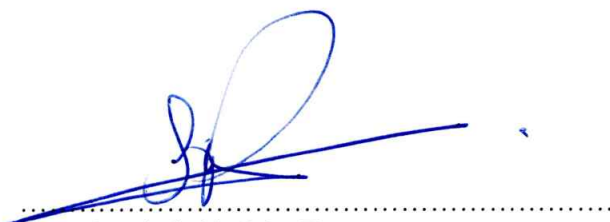
The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the Charity within the community and this report sets out these objectives and described how they have been met in the current year.

ACHIEVEMENTS AND PERFORMANCE

As a result of the Covid-19 pandemic the Centre was closed in March 2020. Since April 2021 the Centre has been operated by Herts Independent Living Service which has enabled the Centre to continue to provide services to the elderly in the local community.

FINANCIAL REVIEW

The impact of the COVID-19 pandemic was such that the reserves of the charity were exhausted and prevented the continuation of the charity's activities. The finances of the charity have been supported by loans from the Trustee pending arrangements to transfer its lease to Herts Independent Living Service and have now been significantly improved as a result of the legacy received this year.



Signed on behalf of the Trustees

Wellfield Close
Hatfield
Herts AL10 0BU

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025**

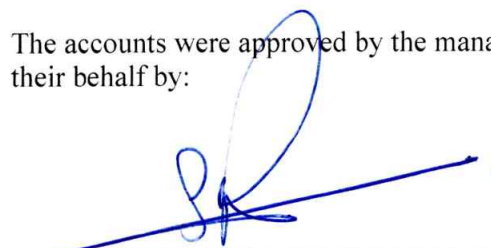
	Total 2025 £	Total 2024 £
INCOME		
Legacy	150,000	-
Donations	-	-
	<hr/>	<hr/>
Total Income	<u>150,000</u>	<u>-</u>
EXPENDITURE		
Bank charges	61	61
Depreciation	58	77
Sundry expenses	2	-
	<hr/>	<hr/>
Total Expenditure	<u>121</u>	<u>138</u>
Net excess of Income/(Expenditure)	149,879	(138)
Deficit brought forward	<u>(9,402)</u>	<u>(9,264)</u>
Surplus/(Deficit) carried forward	<u>140,477</u>	<u>(9,402)</u>

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Note	Unrestricted General Fund £	Restricted Reserve Fund £	Total 2025 £	Total 2024 £
FIXED ASSETS					
Tangible assets	4	4	166	170	228
CURRENT ASSETS					
Cash At Bank		136,726	-	136,726	5,084
Debtors		5,223	-	5,223	5,757
CURRENT LIABILITIES					
Creditors and Accruals	5	(1,642)	-	(1,642)	(20,471)
NET CURRENT ASSETS/ (LIABILITIES)		140,307	-	140,307	(9,630)
TOTAL NET ASSETS/ (LIABILITIES)		140,311	166	140,477	(9,402)
FUNDS OF THE CHARITY					
Unrestricted		140,311	-	140,311	(9,624)
Restricted		-	166	166	222
Total Charity Funds	6	140,311	166	140,477	(9,402)

The accounts were approved by the management committee on 28 January 2026 and were signed on their behalf by:


.....
S P Russell
Chairman

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

General Information

Hatfield and District Age Concern (Friendship House) is a charitable trust established to promote the health and wellbeing of the elderly by providing services, activities and social contact that will assist them to remain living independently in their own homes. It is registered with the Charity Commission and its principal place of business is Friendship House, Wellfield Close, Hatfield, Herts. AL10 0BU.

Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102 and the reporting currency is GBP.

Going Concern

As a result of the impact of the COVID-19 pandemic on the financial position of the charity the Trustee considers that it is not prudent to prepare these accounts on a going concern basis.

Income Recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be reliably measured, and it is probable that income will be received.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Restricted Funds

Restricted Funds reflect the written down values of the sun lounge and integral fixtures which are unlikely to be realisable at their carrying values.

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd...)
YEAR ENDED 31 MARCH 2025**

ACCOUNTING POLICIES cont'd

Land and Buildings

In accordance with the Charities SORP, land and property used for charitable purposes has not been revalued. However, the Sun Lounge is shown at cost less depreciation.

Depreciation and Fixed Assets

Assets with a cost of less than £2,000 are written off in the year of acquisition. Other assets are depreciated over the expected useful lives as set out below:

Land and buildings	10% on cost
Equipment	25% on net book value
Sun Lounge extension	25% on net book value

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirements to prepare such a statement by virtue of its early adoption of Update Bulletin 1 of the Charities SORP (FRS 102).

Financial instruments

The Charity only enters into basic financial instruments transactions that are initially recognized at transaction value and subsequently measured at their settlement value.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2. STAFF

The charity employed no staff during the year (2023/24 none).

3. GOVERNANCE COSTS

The Trustees did not claim any expenses or receive or waive any remuneration during the year.

**HATFIELD & DISTRICT AGE CONCERN
FRIENDSHIP HOUSE**

**NOTES TO THE FINANCIAL STATEMENTS (Cont'd...)
YEAR ENDED 31 MARCH 2025**

4. FIXED ASSETS

	General Fund Fixtures/ Fittings £	Reserve Fund Sun Lounge £	Reserve Fund Dishwasher & Boiler £	2025 Total £	2024 Total £
COST					
At 1 April 2024	36,614	23,778	10,565	70,957	70,957
Additions	-	-	-	-	-
At 31 March 2025	36,614	23,778	10,565	70,957	70,957
DEPRECIATION					
At 1 April 2024	36,608	23,722	10,399	70,729	70,232
Charge for year	2	14	42	58	77
At 31 March 2025	36,610	23,736	10,441	70,787	70,729
NET BOOK VALUE					
At 31 March 2025	4	42	124	170	228

5. CREDITORS

	2025 £	2024 £
Loan by Trustee	1,642	20,171
Accruals	-	300
Sundry creditors	-	-
	<u>1,642</u>	<u>20,471</u>

6. FUNDS

Unrestricted General Fund

Opening balance at 1 April	(9,624)	(9,561)
Incoming Resources		
Legacy received	150,000	-
Outgoing Resources		
Centre costs	(63)	(61)
Depreciation	(2)	(2)
	<u>140,311</u>	<u>(9,624)</u>

Restricted Funds

Net book value of sun lounge at 1 April	56	75
Net book value of dishwasher and boiler at 1 April	166	222
	<u>222</u>	<u>297</u>
Outgoing Resources		
Depreciation on sun lounge	(14)	(19)
Depreciation on dishwasher and new boiler	(42)	(56)
	<u>166</u>	<u>222</u>
As at 31 March	<u>166</u>	<u>222</u>